



OHIO AUDITOR OF STATE  
**KEITH FABER**





**MAHONING COUNTY  
DECEMBER 31, 2021**

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MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2021 Disbursements	Expenditures to Subrecipients
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>					
<i>Passed through the Ohio Department of Education:</i>					
School Breakfast Program	10.553		05PU 2022 05PU 2023	11,890 14,165	- -
Subtotal - School Breakfast Program				<u>26,055</u>	<u>-</u>
National School Lunch Program	10.555		LLP4 2022 LLP4 2023 COVID 19	21,122 27,177 7,026	- - -
COVID-19 National School Lunch Program				<u>7,026</u>	<u>-</u>
Subtotal - National School Lunch Program				<u>55,325</u>	<u>-</u>
Subtotal - Child Nutrition Cluster				<u>81,380</u>	<u>-</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Food Assistance Employment and Training	10.561		G-2021-11-5958	3,899	-
Food Assistance			G-2021-11-5958	951,269	-
Food Assistance			G-2223-11-6957	999,451	-
Subtotal - Supplemental Nutrition Assistance Program Cluster				<u>1,954,619</u>	<u>-</u>
Total U.S.Department of Agriculture				<u>\$ 2,035,999</u>	<u>\$ -</u>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>					
<i>Direct:</i>					
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	21030	OHLHB0720-19	1,157,898	-
Subtotal - Lead Based Paint Hazard Control in Privately Owned Housing				<u>1,157,898</u>	<u>-</u>
Continuum of Care Program	14.267	22171 22173 24174 24175 2417A 2217M 2217N	OH0507L5E041500 OH0455L5E041906 OH0648L5E041900 OH0675L5E042000 OH0554L5E041903 OH0455L5E042007 OH0507L5E041500	17,196 39,727 64,324 4,920 52,000 93,311 29,387	17,196 39,727 - - - 93,311 29,387
Subtotal - Continuum of Care Program				<u>300,865</u>	<u>179,620</u>
<i>Passed through the Ohio Development Services Agency:</i>					
Community Development Block Grants / State's Program	14.228	2400C 24010 24019	B-F-20-1BT-1 B-C-20-1BT-1 B-C-18-1BT-1	497,021 22,695 21,039	- - -
Subtotal - Community Development Block Grants / State's Program				<u>540,755</u>	<u>-</u>
HOME Investment Partnerships Program	14.239	24059 24050	B-C-18-1BT-2 B-C-20-1BT-2	259,324 34,800	- -
Subtotal - HOME Investment Partnership Program				<u>294,124</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 2,293,642</u>	<u>\$ 179,620</u>
<b><u>U.S. DEPARTMENT OF INTERIOR</u></b>					
<i>Direct:</i>					
Payments in Lieu of Taxes	15.226			4,717	-
Subtotal - Payments in Lieu of Taxes				<u>4,717</u>	<u>-</u>
Total U.S. Department of Interior				<u>\$ 4,717</u>	<u>-</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2021 Disbursements	Expenditures to Subrecipients
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>					
<i>Direct:</i>					
Equitable Sharing	16.922			277,575	-
Subtotal - Equitable Sharing				277,575	-
<i>Passed thru the Ohio Department of Public Safety - Office of Criminal Justice Services</i>					
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2710Q	2020-VD-BX-0250	7,105	-
		2710R	2020-CE-LEF-2069	2,007	-
		2710S	2020-CE-CCF-2316	64,990	-
		2902A	2020-CE-PPF-2053	13,979	-
Subtotal Coronavirus Emergency Supplemental Funding Program				88,080	-
Violence Against Women Formula Grants	16.588	26021	2020-WF-VA2-8213	59,899	-
		2908B	2020-CE-CTF-2267	89,754	-
		2908C	2017-WF-VA5-8929B	3,312	-
		2908D	2020-WF-VA5-8929	53,982	-
Subtotal - Violence Against Women Formula Grants				206,946	-
<i>Passed through the Ohio Attorney General's Office:</i>					
Crime Victim Assistance	16.575	26001	2021-VOCA-133927106	113,396	-
		26002	2022-VOCA-3471751	21,347	-
Subtotal - Crime Victim Assistance				134,743	-
Total U.S. Department of Justice				\$ 707,344	\$ -
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>					
<i>Passed through the Ohio Department of Transportation:</i>					
Highway Planning and Construction	20.205	80052	95446	2,110,252	-
		80053	80674	73,959	-
		80080	102004	181,526	-
		80083	104607	111,018	-
		80085	107273	17,988	-
		80088	104591	542	-
		80089	108742	396,831	-
		80095	113516	52,329	-
		80096	104657	1,392,686	-
Subtotal - Highway Planning and Construction				4,337,131	-
<i>Passed through the Ohio Governor's Highway Safety Office:</i>					
State and Community Highway Safety	20.600	2704N	STEP-2022-MCS-00029	7,354	-
		2704L	STEP-2021-MCS-00005	26,387	-
Subtotal -State and Community Highway Safety				33,741	-
Minimum Penatlites for Repeat Offenders for Driving While Intoxicted	20.608	2704K	IDEP-2021-MCS-00005	29,872	-
		2704M	IDEP-2022-MCS-00029	8,721	-
Subtotal - Minimum Penatlites for Repeat Offenders for				38,593	-
National Priority Safety Programs	20.616	27041	DDEP-2021-MCS-00005	7,254	-
Subtotal - National Priority Safety Programs				7,254	-
Total U.S. Department of Transportation				\$ 4,416,718	\$ -

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2021 Disbursements	Expenditures to Subrecipients
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>					
<i>Direct:</i>					
COVID-19 Emergency Rental Assistance	21.023		ERA-2101112133	5,607,000	5,607,000
Subtotal - COVID-19 Emergency Rental Assistance				<u>5,607,000</u>	<u>5,607,000</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027			12,113,869	7,476,088
Subtotal - COVID-19 Coronavirus State and Local Fiscal Recovery Funds				<u>12,113,869</u>	<u>7,476,088</u>
<i>Passed through the Ohio Office of Budget and Management:</i>					
COVID-19 Coronavirus Relief Fund	21.019			884,781	426,429
Subtotal - COVID-19 Coronavirus Relief Fund				<u>884,781</u>	<u>426,429</u>
<i>Passed through the Ohio Department of Education:</i>					
COVID-19 Coronavirus Relief Fund	21.019	2301A	066118-EDUCROT	5,017	-
		2301B	BROADBAND OHIO	28,471	-
Subtotal - COVID-19 Coronavirus Relief Fund				<u>33,488</u>	<u>-</u>
<i>Passed through the Ohio Mental Health &amp; Addiction Services:</i>					
COVID-19 Coronavirus Relief Fund	21.019	2217K		105,000	105,000
Subtotal - COVID-19 Coronavirus Relief Fund				<u>105,000</u>	<u>105,000</u>
Total U.S. Department of Treasury				<u>\$ 18,744,138</u>	<u>\$ 13,614,517</u>
<b><u>APPALACHIAN REGIONAL COMMISSION</u></b>					
<i>Passed through the Ohio Development Services Agency</i>					
Appalachian Regional Development	23.001	06514	ARC2019796	8,300	-
Subtotal - Appalachian Regional Development				<u>8,300</u>	<u>-</u>
Total Appalachian Regional Commission				<u>8,300</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>					
<i>Passed through the Ohio Department of Education:</i>					
Special Education Grants to States	84.027	23001	066118-6BSF-2021	28,716	-
		23002	066118-6BSF-2022	18,569	-
Subtotal - Special Education Cluster				<u>47,285</u>	<u>-</u>
COVID-19 Education Stabilization Fund	84.425	2301C		26,808	-
Subtotal - COVID-19 Education Stabilization Fund				<u>26,808</u>	<u>-</u>
<i>Passed through the Ohio Rehabilitation Services Commission:</i>					
Rehabilitation Services-Vocational Rehabilitation Grants to States	84.126	22151		-	-
		22150	VRP3 - 2021-2022	176,177	176,177
Subtotal - Rehabilitation Services-Vocational Rehabilitation Grants to States				<u>176,177</u>	<u>176,177</u>
Total U.S. Department of Education				<u>\$ 250,270</u>	<u>\$ 176,177</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>					
<i>Passed through the Ohio Department of Jobs and Family Services:</i>					
Caseworker Visits	93.556		G-2021-11-5958	32	-
Caseworker Visits			G-2223-11-6958	12,529	-
ESAA Preservation			G-2021-11-5958	56,152	-
ESAA Preservation			G-2223-11-6958	25,223	-
ESAA Reunification			G-2021-11-5958	11,287	-
ESAA Reunification			G-2223-11-6958	15,434	-
Post Adoption Special			G-2021-11-5958	30,643	-
Post Adoption Special			G-2223-11-6958	35,162	-
Subtotal - Promoting Safe and Stable Families				<u>186,464</u>	<u>-</u>

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2021 Disbursements	Expenditures to Subrecipients
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</b>					
<i>Passed through the Ohio Department of Jobs and Family Services (continued)</i>					
TANF Administration	93.558		G-2021-11-5958	1,113,070	-
TANF CCMEP Regular			G-2021-11-5958	10,561	-
TANF CCMEP Regular			G-2223-11-6957	3,241	-
TANF Regular			G-2021-11-5958	2,119,469	272,104
TANF Kinship Caregiver			G-2021-11-5958	117,587	-
TANF Kinship Caregiver			G-2223-11-6957	18,976	-
TANF Summer Youth			G-2021-11-5958	166,245	166,245
TANF COVID PRC			G-2021-11-5958	400	-
Subtotal - Temporary Assistance for Needy Families				<u>3,549,549</u>	<u>438,349</u>
Federal Child Support / State Match	93.563		G-2021-11-5958	1,902,686	-
Federal Child Support / State Match			G-2223-11-6957	698,841	-
Federal Incentives			G-2021-11-5958	433,205	-
Federal Incentives			G-2223-11-6957	121,327	-
Child Support Training			G-2021-11-5958	880	-
Child Support Awareness			G-2021-11-5958	275	-
Subtotal - Child Support Enforcement				<u>3,157,214</u>	<u>-</u>
Child Care Non-Admin	93.575		G-2021-11-5958	475,238	-
Child Care Non-Admin			G-2223-11-6957	165,090	-
Subtotal - Child Care Mandatory and Matching Funds				<u>640,328</u>	<u>-</u>
IV-B			G-2021-11-5958	1,509	-
IV-B	93.645		G-2223-11-6958	117,069	-
IV-B Admin			G-2021-11-5958	108	-
IV-B Admin			G-2223-11-6958	11,707	-
Subtotal - Stephanie Tubbs Jones Child Welfare Services				<u>130,393</u>	<u>-</u>
SSRMS Administrative Allocation	93.658		G-2021-11-5958	2,563,952	-
SSRMS Administrative Allocation			G-2223-11-6958	766,355	-
IV-E Contract Services			G-2021-11-5958	20,690	-
IV-E Contract Services			G-2223-11-6958	26,067	-
Subtotal - Foster Care-Title IV-E				<u>3,377,064</u>	<u>-</u>
IV-E Admin & Training	93.659		G-2021-11-5958	988,356	-
IV-E Admin & Training			G-2223-11-6958	445,564	-
IV-E Contracts			G-2021-11-5958	29,880	-
IV-E Contracts			G-2223-11-6958	37,234	-
Non-Recurring Adoption			G-2021-11-5958	1,609	-
Non-Recurring Adoption			G-2223-11-6958	2,620	-
Subtotal - Adoption Assistance				<u>1,505,264</u>	<u>-</u>
Title XX - Base	93.667		G-2021-11-5958	561,844	80,684
Title XX - Base			G-2223-11-6957	194,555	20,069
Title XX - Transfer			G-2021-11-5958	1,296,941	1,296,941
Subtotal - Social Services Block Grant				<u>2,053,340</u>	<u>1,397,694</u>
Stimulus APS	93.747		G-2021-11-5958	5,684	-
Subtotal Stimulus APS				<u>5,684</u>	<u>-</u>
Chaffee Foster Care Independence Program	93.674		G-2021-11-5958	161,244	-
			G-2223-11-6958	21,730	-
Subtotal - Chaffee Foster Care Independence Program				<u>182,974</u>	<u>-</u>
Medicaid	93.778		G-2021-11-5958	2,699,280	-
Medicaid			G-2223-11-6957	958,730	-
Medicaid Child Welfare Related			G-2021-11-5958	12,360	-
Subtotal - Medical Assistance Program				<u>3,670,370</u>	<u>-</u>



MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2021 Disbursements	Expenditures to Subrecipients
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u></b>					
<i>Passed through the Ohio Department of Developmental Disabilities:</i>					
Social Services Block Grant (Title XX)	93.667		Title XX	43,562	-
Subtotal - Social Services Block Grant (Title XX)				43,562	
Medicaid Administration	93.778			783,341	-
Subtotal - Medicaid Administration				783,341	
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>					
Projects for Assistance in Transition from Homelessness	93.150	22140	PATH FY20	265	265
		22141	PATH FY21	101,951	101,951
		22142	PATH FY22	25,979	25,979
Subtotal - Projects for Assistance in Transition from Homelessness				128,194	128,194
Social Services Block Grant (Title XX)	93.667	22061	TITLE XX FY21	133,916	133,916
		22062	TITLE XX FY22	36,824	36,824
Subtotal - Social Services Block Grant (Title XX)				170,740	170,740
State Targeted Response to the Opioid Crisis Grants	93.788	2832D	2000479 DIRECT	12,361	12,361
		2832E	2000524 DIRECT	12,728	12,728
		2832F	2100449 DIRECT	51,085	51,085
		2832G	2100480 DIRECT	77,084	77,084
		2832H	2100741 DIRECT	678,788	678,788
Subtotal - State Targeted Response to the Opioid Crisis Grants				832,047	832,047
Block Grants for Community Mental Health Services	93.958	22041	Community Plan B.G. FY 21	85,020	85,020
		22042	Community Plan B.G. FY 22	75,559	75,559
		2207J	FORENSIC FY21	1,100	1,100
		2207K	FORENSIC FY22	1,100	1,100
		2833A	MH COURT	5,172	5,172
		2833B	MH COURT	18,750	18,750
Subtotal - Block Grants for Community Mental Health Services				186,701	186,701
Block Grants for Prevention and Treatment of Substance Abuse	93.959	28022	FED PER CAPITA FY 22	137,915	137,915
		28020	FED PER CAPITA FY 20	50,215	50,215
		28021	FED PER CAPITA FY 21	345,932	345,932
		28132	TASC FY22	77,408	77,408
		28131	TASC FY21	108,372	108,372
		28122	Meridian Womens FY22	92,148	92,148
		28121	Meridian Womens FY21	110,578	110,578
		28111	NKRC Womens FY21	72,914	72,914
		28081	System of Care FY21	96,232	96,232
		28082	System of Care FY22	38,392	38,392
		28202	Youth Mentoring FY22	150	150
		28201	Youth Mentoring FY21	3,643	3,643
Subtotal - Block Grants for Prevention and Treatment of Substance Abuse				1,133,898	1,133,898
<i>Passed through the Ohio Department of Mental Health and Addiction Services</i>					
Mental Health Disaster Assistance and Emergency Mental Health	93.982	22022		139,389	139,389
Subtotal - Mental Health Disaster Assistance and Emergency Mental Health				-	139,389
Memo Total - All Medicaid Cluster	93.778			4,453,712	-
Memo Total - All Social Services Block Grants	93.667			2,267,642	1,568,434
Total U.S. Department of Health and Human Services				\$ 21,876,517	\$ 4,427,013

MAHONING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program Title	Federal AL Number	M.C. Project Number	Pass Through Entity - Identifying Number	2021 Disbursements	Expenditures to Subrecipients
<b><u>U.S. COAST GUARD</u></b>					
<i>Passed through the Ohio Department of Natural Resources:</i>					
Boating Safety Financial Assistance	97.012	27011	DMHF20FISP	27,665	-
Subtotal - Boating Safety Financial Assistance				<u>27,665</u>	<u>-</u>
Total U.S. Coast Guard				<u>27,665</u>	<u>-</u>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>					
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>					
Crisis Counseling	97.032	22021	DMHF20FISP	14,399	14,399
Subtotal Crisis Counseling				<u>14,399</u>	<u>14,399</u>
<i>Passed through the Ohio Emergency Management Agency:</i>					
Public Assistance Grant Program	97.036	24503	PA-05-OH-4507-PW-00071	51,460	-
Subtotal - Public Assistance Grant Program				<u>51,460</u>	<u>-</u>
Emergency Management Performance Grants	97.042	2457A 2457B	EMC-2020-EP-00004 EMC-2020-EP-00014	44,470 12,110	- -
Subtotal Emergency Management Performance Grants				<u>56,580</u>	<u>-</u>
Total U.S. Department of Homeland Security				<u>\$ 122,440</u>	<u>\$ 14,399</u>
<b><u>DEPARTMENT OF U.S. ARMY CORP OF ENGINEERS</u></b>					
<i>Direct:</i>					
Law Enforcement Services at Berlin Lake	12.U01			37,690	-
Subtotal - Law Enforcement Services at Berlin Lake				<u>37,690</u>	<u>-</u>
Total Department of U.S. Army Corp of Engineers				<u>37,690</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ 50,525,440</u>	<u>18,411,726</u>

The accompanying notes are an integral part of this schedule.

**MAHONING COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b) (6)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Mahoning County (the County's) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

**NOTE C – INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - SUBRECIPIENTS**

The County passes certain federal awards received from the US Department of Housing and Urban Development, the US Department of Treasury, the US Department of Education, the US Department of Health and Human Services, and the US Department of Homeland Security to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipient achieve the award's performance goals.

**NOTE E - CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2021 is \$10,198.

**NOTE G - MATCHING REQUIREMENTS**

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Mahoning County  
120 Market Street  
Youngstown, Ohio 44503

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Mahoning County, (the County ) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2022. We noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

---

Efficient • Effective • Transparent

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2021-001.

***County's Response to the Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the finding identified in our audit and described in the accompanying schedule of finding and corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of this Report***

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Mahoning County  
120 Market Street  
Youngstown, Ohio 44503

To the Board of Commissioners:

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Mahoning County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Mahoning County's major federal programs for the year ended December 31, 2021. Mahoning County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Mahoning County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Other Matter***

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our audit described in the accompanying corrective action plan. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.



A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Mahoning County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2022. Our opinion also explained the financial impact of COVID-19. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

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**MAHONING COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2021**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> Child Support Enforcement Foster Care (Title IV-E) Social Service Block Grant (Title XX) Emergency Rental Assistance Coronavirus State and Local Fiscal Recovery Funds	<u>AL#</u> 93.563 93.658 93.667 21.023 21.027
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$1,515,763 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING NUMBER 2021-001**

**Noncompliance and Material Weakness**

Sound accounting practices require that when designing the public office’s system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records.

The reconciliation of cash (bank) balances to accounting system records (book) to the accounting system is the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

**Ohio Rev. Code § 321.09** states that each business day, the county treasurer shall make a statement to the county auditor for the preceding day showing items such as amount of taxes received, amount received from other sources, total amount deposited by depository, the balance in the depository, and the balance in the county treasury.

Due to turnover in key personnel, the daily Form 6 was not always completed accurately, leading to delays in performing the monthly bank to book reconciliations for the following months:

<b>Month-End</b>	<b>Date Completed</b>
June	November 16, 2021
July	December 7, 2021
August	December 7, 2021
September	December 15, 2021
October	December 16, 2021
November	January 3, 2022
December	February 24, 2022

Failure to reconcile on a timely basis increases the possibility that the County will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements. Further, the lack of accurate monthly reconciliations increases the risk of theft/fraud over the cash cycle and could lead to inaccurate reporting in the annual financial statements.

In addition, a review of the December reconciliation identified a couple of significant reconciling items, which are as follows:

**Form 6 Cash Reconciliation Process Errors:**

<b>Reconciling Items Amount</b>	<b>Date Occurred</b>	<b>Date Corrected</b>
\$347,054	July 6, 2021	February 14, 2022
\$475,809	December 30, 2021	January 3, 2022

In addition to the items reported above, \$29,972 in outstanding reconciling items dating back to July remained uncorrected. The cash reconciling processing errors did not result in a financial statement adjustment.

**FINDING NUMBER 2021-001 (Continued)**

Moreover, variances were identified while reviewing investment transactions for the months of July through December, which are as follows:

**Investment Transactions:**

Monthly Bank-to-Book Reconciliation by Net Investment Transactions

Month	Amount Per Book	Amount Per Bank	Variance
July	\$595,928	\$ 539,229	\$56,699
August	114,202	190,332	76,130
September	1,162,975	1,031,177	131,797
October	1,014	827,757	828,772
November	-	1,623,143	1,623,143
December	33,587	883,177	849,590

The variances are a result of unposted investment transactions such as interest income, bank service charges, purchase, sales, and realized gains/losses. These items were posted and corrected as of February 11, 2022. The Treasurer should record all transactions and prepare timely monthly bank to book cash reconciliations, which include all bank accounts and all fund balances. Variances should be investigated by the Treasurer, documented and corrected promptly.

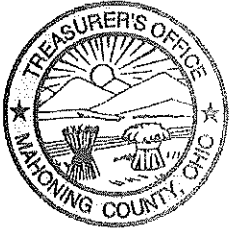
Finally, a number of county elected officials play important roles in ensuring the financial stability of the county. Based upon the findings in this audit, the Ohio Auditor of State recommends that all county officials with responsibility for the county's finances work collaboratively to meet their joint obligations to and broader expectations of the citizens of the county, to include a joint effort at preparing and verifying accurate and timely reconciliations of all accounts and funds.

**Officials' Response:** Please see the following attachments; including the Official's Response, the Auditor of State's Conclusion and the Corrective Action Plan.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None

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**Daniel R. Yemma**  
*Mahoning County Treasurer*  
120 Market St.  
Youngstown, OH 44503  
(330) 740-2460

July 29, 2022

Auditor of State Keith Faber  
88 East Broad St. 5<sup>th</sup> Floor  
Columbus, OH 43215

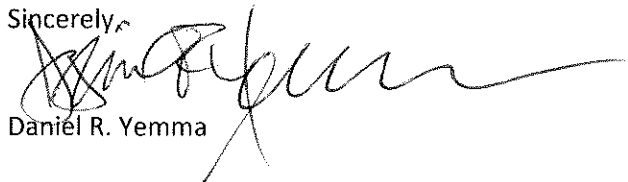
Dear Auditor Faber:

I am writing in response to the "Mahoning County Single Audit for the Year Ending December 31, 2021" that was presented during an exit conference held July 21, 2022. Finding Number 2021-001 references O.R.C. 321.09 and states "...the daily Form 6 was not always completed accurately..." and discussion during the exit conference indicated the Form 6 was not completed in a timely manner. At no time during the course of the audit engagement was I questioned with regard to the Form 6 as far as accuracy or timeliness and only became aware toward the end of the engagement when I was informed there would be a finding.

Accordingly I am respectfully requesting your office provide detailed documentation showing lack of completing the Form 6 in a timely manner as well as amounts and sources of inaccuracies. I have refuted this characterization in my response which is included in the report and object to the finding. However if such weaknesses exist they must be identified, resolved and prevented from reoccurring. Additionally and also respectfully I request the public release of the audit be withheld until this information is received and reviewed.

Thank you for your time and understanding and please contact me with questions or if additional information is required.

Sincerely,

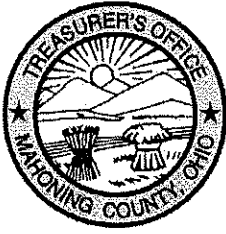


Daniel R. Yemma

CC: Mahoning County Commissioners: Carol Rimedio-Righetti, David Ditzler, Anthony Traficanti  
Mahoning County Prosecutor Paul Gains  
Mahoning County Auditor Ralph Meacham  
Mahoning County Administrator Audrey Tillis

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**Daniel R. Yemma**  
*Mahoning County Treasurer*  
*120 Market St.*  
*Youngstown, OH 44503*  
*(330) 740-2460*

August 12, 2022

Auditor of State Keith Faber  
88 East Broad St. 5<sup>th</sup> Floor  
Columbus, OH 43215

Dear Auditor Faber:

I am writing as a follow-up to the letter dated July 29 in which I requested a meeting be held to provide documentation and explanation regarding Finding #2021-001 in the 2021 Mahoning County audit. The requested meeting was scheduled August 4 and held August 9 between members of the State audit team and myself and members of my staff. I appreciate the State taking time to meet with us.

Unfortunately the meeting was not successful in addressing the issues I had requested. Approximately one hour before the meeting, which as mentioned was scheduled 5 days prior, I received an email with 4 attachments advising these were for my review before and during the meeting. The attachments appear to be auditor notes and worksheets, and the total of the 4 attachments amounted to 141 pages. I first viewed the email about 50 minutes before the meeting. This is certainly not sufficient time to begin to review, understand and be in a position to discuss the contents.

The state attempted to explain some of the attachments but this was largely unproductive as my office was seeing these documents for the first time. We were not at all familiar and neither the state nor my office was in a position to take what would have required hours and days to digest.

An example of a specific entry in the finding for which I requested clarification is the \$475,809 shown at the bottom of page 2. We were advised to enter the original entry of \$501, 824.86 by the County Auditor, this was done Dec. 30, 2021. We were then advised by the Auditor the amount was not correct and an adjustment must be made. We entered the correcting adjustment of \$475,808.65 on Jan. 19, 2022 when advised by Auditor. I'm not sure why the state shows a different date nor why this is being shown as Treasurer error. It is not uncommon for reconciling items to require adjustment and this came to us from our Auditor's. The time elapsed between the two entries is not unusual and the net amount of the adjustment of \$26,016 I would think is not material, though relevant. The other amount \$347,054 being shown as error was not explained and now we find the state has changed the originating date to July 6, 2021. How does a date change after exit conference is held and what is the explanation.

The audit engagement is a financial audit the purpose of which is to provide an opinion as to the fair representation of the financial statements. The report states the financial statements are accurately

represented. Additionally a financial audit includes commenting on internal control testing over financial reporting and compliance, and the results of that testing. It is here it would seem appropriate to comment on the delay in completing timely monthly bank reconciliations. It would also be appropriate to comment, as the report does, that daily reconciliations were completed without interruption and the delay in completing monthly bank reconciliations was rectified. The financial statements are not adversely affected, the delay has been corrected and at least one of the errors is not the Treasurer's. The report states "Lack of completing an accurate and timely reconciliation may allow for accounting errors..." This is not the case here and I maintain my position the issue being presented does not rise to the level of a finding.

Accordingly I continue to object to the characterization and inclusion of the finding.

Thank you for your time and do not hesitate to contact me as necessary.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel R. Yemma", with a long horizontal flourish extending to the right.

Daniel R. Yemma

CC: Mahoning County Commissioners: Carol Rimedio-Righetti, David Ditzler, Anthony Traficanti  
Mahoning County Prosecutor Paul Gains  
Mahoning County Auditor Ralph Meacham  
Mahoning County Administrator Audrey Tillis

# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## **Auditor of State's Conclusion:**

Per the Treasurer's request on July 29, 2022, to provide detailed documentation showing lack of completing the Form 6 in a timely manner as well as amounts and sources of inaccuracies, the Auditor of State's staff returned to the County to obtain, scan and copy a lengthy amount of documentation to support the numerous inaccuracies identified during the audit. A meeting was schedule with the Treasurer on August 4, 2022 to provide support and walk him through a few of the many reconciling adjusting factors which caused the delays in completing the monthly reconciliations. Due to the time constraints in gathering the detailed documentation, every effort was made to provide the Treasurer with this information as soon as it was available.

During the meeting, several examples of reconciliation process errors were walked through to demonstrate where the numbers were obtained from and what they represented. Additionally, the July through December 2021 reconciliations were provided to demonstrate late completion.

While preparing for that meeting, we became aware that an improper date had been included in the audit finding and revised the finding to include the correct date. Neither the dollar amount nor the issue related to the date was changed.

In addition to our Auditor of State's Conclusion listed in the Corrective Action Plan, we conclude that timely and complete reconciliations are a basic internal control that should be completed by every entity and we stand by the finding as written.

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**Daniel R. Yemma**  
*Mahoning County Treasurer*  
120 Market St.  
Youngstown, OH 44503  
(330) 740-2460

**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2021**

Finding Number: 2021-001  
Planned Corrective Action: Treasurer's office shall continue to perform Form 6 report and monthly Reconciliations in a timely manner  
Anticipated Completion Date: February 2022  
Responsible Contact Person: Daniel R. Yemma, Treasurer

Response: I object to the statement regarding delays in completing the Form 6 under Finding #2021-001 "...the daily Form 6 was not completed timely..." resulting in delays in completing monthly reconciliations. This is not an accurate statement. The employee with responsibility to complete the Form 6 and monthly bank reconciliations retired abruptly at the beginning of July 2021 with only one week notice. There was no transition in the position. I personally completed the Form 6 on a daily basis from then until December when the position was filled. I remained involved on a daily basis until about the first of 2022 as we transitioned. At no time was the daily Form 6 not completed. While it is a daily report, in reality and practicality it is not always completed every day. There may be outstanding issue(s) needing researched that take more than a day, the person responsible for completing may be off, there may be a county holiday that is not a bank holiday so requires completing two days of Form 6...there are a wide variety of reasons the Form 6 may not be completed each day and I'm sure this is the case in all 88 counties in Ohio. There was never an instance where the Form 6 was not worked on in a conscientious and diligent manner. The Form 6 is a successive report, meaning subsequent days cannot be completed until the previous day is complete. For example, today is the 28th and we discover an error was made on the 21<sup>st</sup>. Making a correction to the 21<sup>st</sup> most likely requires correction to successive days 22<sup>nd</sup>, 23<sup>rd</sup>, 24<sup>th</sup> etc. This is impossible to do in one day, therefore takes days to catch up. None of this is cause for monthly reconciliations not to be completed.

The delay in performing monthly bank reconciliations is due to office workload and lack of personnel. The retiring employee left at the same time we began 2<sup>nd</sup> Half tax collection, so as we lost a staff member the office workload increased dramatically. Practicality and need to prioritize functions and service to the taxpayer as far as duties of the Treasurer must be and were exercised. This made it necessary to push back performing the monthly bank reconciliations. The schedule included under your findings shows that upon the position being filled approximately December immediate attention was given to the monthly bank reconciliations and by February 2022 all reconciliations for 2021 were complete. This is approximately no more than one month later than would be expected under normal circumstances. Given the challenges we were faced with this is remarkable performance.

Similar treatment applied to investment transactions which were posted and corrected as of February 11, 2022. Monthly statements are received from our investment advisor as well as our third-party bank custodian. These were and continue to be reviewed on a monthly basis by this office as well as our fiduciary advisor for accuracy in recording transactions.

Auditor of State's Conclusion: A review of the Form 6 throughout the audit period identified instances where the Form 6 originally provided had items not being included, or doubled-up with a pay-in which were then recreated and caused reconciling delays.

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# Mahoning County, Ohio 2021 Annual Comprehensive Financial Report



**For Fiscal Year Ended  
December 31, 2021**



Ralph T. Meacham, CPA  
Mahoning County Auditor





# Introductory Section



Schreckengost Park, Sebring  
**Schreckengost Park, Sebring**



**Mahoning County,  
Ohio**  
**Annual Comprehensive Financial  
Report For the Year Ended  
December 31, 2021**



**Ralph T. Meacham, CPA**  
**Mahoning County Auditor**

**Stacy A. Marling**  
**Chief Deputy Auditor**

*Prepared by the Mahoning County Auditor's Office*



**Mahoning County, Ohio**  
*Annual Comprehensive Financial Report*  
*For the Year Ended December 31, 2021*  
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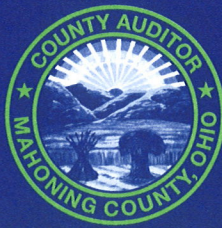
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# RALPH T. MEACHAM CPA MAHONING COUNTY AUDITOR

120 Market Street • Youngstown, Ohio 44503 — Phone 330-740-2010 • Fax 330-480-7571 — [www.mahoningcountyauditor.org](http://www.mahoningcountyauditor.org)

June 30, 2022

To the Citizens of Mahoning County

Mahoning County Commissioners  
Honorable Carol Rimedio-Righetti, President  
Honorable Anthony T. Traficanti  
Honorable David D. Ditzler

Mahoning County Treasurer  
Honorable Daniel R. Yemma:

I am pleased to present the Mahoning County Annual Comprehensive Financial Report for the year ended December 31, 2021. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a GAAP (Generally Accepted Accounting Principles) basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end. This report contains the financial statements and other financial and statistical data which ensure complete and full disclosure of all material financial aspects for Mahoning County for 2021. The County Auditor's Office, and in particular, the Accounting Department, is responsible for the completeness, accuracy and fairness of this report.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of State or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State rendered an opinion on the County's financial statements as of December 31, 2021, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

## **Profile of Government**

Mahoning County was established on March 1, 1846. It is 417 square miles and is located in the northeast part of the State of Ohio. It is comprised of four cities, six villages and fourteen townships, with the City of Youngstown being the largest. Mahoning County's population is 226,762 making it the 12th most populous of Ohio's 88 counties.

The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners, elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County. The County Auditor serves as the chief financial officer and property tax assessor for the County. The County Treasurer collects property taxes and is the custodian of all funds.

Other elected officials, serving four-year terms each, are the Prosecutor, Sheriff, Engineer, Clerk of Courts, Recorder and Coroner. The Probate Judge, Domestic Relations Judge, Juvenile Judge and Common Pleas Judges are also elected on a County-wide basis. There are four Area Court Judges that are elected in the precincts in which they preside. The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates two enterprise funds that include a water system and wastewater system.

For financial reporting purposes, the County complies with the provisions of GASB Statement No. 14 and Statement No. 61 in defining the financial reporting entity. The financial reporting entity consists of the County as the primary government, which also includes all of the elected officials, organizations, activities and functions which are not legally separate from the County and whose corporate powers the County holds. Also included in the reporting entity are any component units or legally separate organizations for which the County is financially accountable. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

The County is required to adopt an annual budget by April 1. This annual budget serves as the foundation for Mahoning County's financial planning and control. The legal level of control has been established by the Commissioners at the personal services and operating object level within each department for all funds.

### **Economic Conditions and Employment**

Some of the largest private sector employers in the County include: Mercy Health Partners, Southwoods Health, Windsor House and Infocision Management. Five out of the ten largest employers are government agencies.

The unemployment rate at the end of 2021 for the Youngstown-Warren Metropolitan Statistical Area (MSA) was 6.3 percent compared to the State and National averages, which were 5.1 and 4.0 percent respectively. The Ohio Bureau of Employment Services Labor Market Information Division's annual report for 2020, reflects that the largest employment increase was in transportation, warehousing and utilities. The most significant employment decline occurred in the leisure & hospitality sector. This sector was strongly affected by the temporary pandemic closings.

Ohio's Collective Bargaining Law provides that public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation.

The Collective Bargaining Law also designates those actions, which constitute unfair labor practices, and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees may or may not have the right to strike after 10 days written notice, pursuant to the contract. Altogether, there are 23 bargaining units in the County representing 976 employees. The County's employee relations are established largely by association with the following labor organizations: AFSCME, Ohio Council 8, AFL-CIO; Communication Workers of America; Fraternal Order of Police; Mahoning County Sanitary Engineer Employee's Union; Mahoning County Trainable Mentally Retarded Education Association; and Teamsters Local 377. Labor relations are considered excellent.

## **Long-Term Financial Planning**

On December 30, 2019, the Mahoning County Commissioners adopted a resolution approving a five year user charge system for the Mahoning County Metropolitan Sewer District. These user fees are an integral part of the long-term planning for the County with regard to the maintenance and replacement of the wastewater systems. Because Mahoning County receives federal grants and has secured financing through the issuance of bonds, there are various federal regulation codes and bond indenture agreements that obligate the County to set aside funding for the overall maintenance and replacement of all these systems. The User Charge System approved by the Commissioners is designed to not only cover the immediate costs of operating the wastewater systems, but to also provide adequate revenues for the maintenance and replacement of these systems in the future.

## **Relevant Financial Policies**

The County Commissioners passed a resolution on July 26, 2016 authorizing the special recording of casino revenue to create a General Fund Stabilization policy to ensure the County's bond ratings and long-term fiscal stability. An additional resolution was adopted by the Board of Mahoning County Commissioners on December 12, 2019 allocating the 60 percent of Casino revenues set-aside for the General Fund Stabilization Reserve to the Criminal and Administrative Justice Fund for the purpose of revenue stability in the fund and to build a stabilization reserve. The policy sets forth reserve balance, funding and uses in both funds. The Commissioners resolved that 40 percent of all casino revenue received by the County will be allocated to the General Fund and will be annually available for appropriations. They also resolved that the Criminal and Administrative Justice Fund be allocated 60 percent of the casino revenue. In the Criminal and Administrative Justice Fund, half of the allocation is set-aside for the Stabilization Reserve and half for revenue stabilization in the fund. Once the County's reserve reaches the 15 percent of Criminal and Administrative Justice Fund expenditure threshold, all revenues may be appropriated for current year operations. The stabilization reserve monies in both funds can only be used by a unanimous vote of the current County Commissioners. The stabilization reserve balance was \$6,849,109 in the General Fund and \$5,533,832 in the Criminal and Administrative Justice Fund as of December 31, 2021. The General Fund Stabilization and Criminal and Administrative Justice Stabilization reserves have reached State maximums as the result of allocations from Casino revenues as of December 31, 2021.

The County Treasurer and the Investment Advisory Committee adopted an investment policy on February 18, 2021. This policy represents a revision of a previously approved policy. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Sections 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

## **Significant Events For 2021**

- The 2020-2021 Corona Virus 19 pandemic continued to provide a challenge for the County to provide essential services to the Community and still maintain a safe working environment for employees. In 2021, the County was awarded \$42.3 million in American Rescue Program Act (ARPA) Federal Funds to be allocated in two disbursements; approximately half in 2021 and the final in 2022. The County was able to utilize the funds in 2021 to address a myriad of changing issues that they faced internally within County Government and more importantly externally within the Community. Internal projects included allocations for infrastructure and technology upgrades. Outreach to the Community included: support for businesses through loans and grants; home owners and renters; senior support and outreach; food distributions, social services agency expansion and equipment, health testing, support, and outreach; and many more services. The Commissioners allocated \$4.5 million in ARPA to the General Fund as Revenue Replacement revenue that was based on calculated revenue growth losses as the result of the pandemic.

- The County made a cash defeasance on the 2012 and 2013 Bond Issue from unreserved funds in the General Fund in the amounts of \$650,000 and \$1,540,000, respectively.
- In November of 2021, the voters passed an additional 0.25 percent county wide sales tax dedicated to Roads, Bridges, and Other Infrastructure Projects; the effective date of the levy is April 1, 2022 and is expected to generate \$8 to \$9 million a year.

## Major Initiatives

- The Mahoning County Information Technology Department has been an integral part of the business continuity plan for Mahoning County departments through the COVID-19 pandemic. Supply-chain issues remain prevalent in the IT industry, and specifically centered on processing chips. The CARES Act provided funding that was immediately put to use to address aspects previously unplanned. In general, practices such as social distancing and “work from home” still remained in place throughout much of 2021.
  - Training on software VPN concepts and IT security issues became the norm for our new “remote workforce”. Projects included training and support on new software solutions like Webex™ and Zoom™, and add on cameras.
  - County IT was instrumental in the migration of the Board of Developmental Disabilities case management system to the cloud, providing for improved accessibility to the application for remote case workers.
  - A Multi-factor Authentication solution was implemented for employees who work remotely and connect to basic services.
  - Network bandwidth backbone speeds at key locations like the Courthouse, Administration Building, Oak Hill Renaissance and The County Jail were increased.
  - Cloud Faxing Technology has been implemented County-wide and will reduce County costs of phone lines and equipment.
  - County-wide CAD/RMS system went live in November of 2020, and much of 2021 was spent improving and supporting this product, that provides many benefits to all County law enforcement and 911 Dispatch, in its infancy.
- The Mahoning County Engineers office initiated and completed the 2020 Road & Bridge Safety Upgrade in the 2021 calendar year. The project was a result of 35 percent Ohio Public Works funding with the remaining 65 percent of funds coming from the County Engineer’s local monies. An additional road (Villa Marie) was included in this project, however it was funded with 100 percent local monies. The total cost for this project was \$ 1,395,733, which resurfaced 11.75 miles of County Roads.
- The Engineering Department also completed additional projects funded with both Federal and/or State monies in 2021:
  - Mahoning Avenue Resurfacing: This project consisted of approximately 5.15 miles of milling, resurfacing and pavement markings of Mahoning Avenue including any pavement repair and curb ramp installations of ADA approved curb ramps running from the Meander Bridge to Meridian Road. The final cost of the project totaled \$2,315,531 and was funded with federal monies as well as TIF funds to cover the local match requirements.
  - South Avenue Widening Project: This project consisted of upgrading 0.79 miles of South Avenue from Mathews Road to Lake Park Road by widening and resurfacing, drainage improvements, curb and gutter, traffic control, signs, pavement markings and traffic signal improvements. The total cost of the project was estimated at \$3,010,754 and was funded with 90 percent and 80 percent federal grant dollars secured through the FHWA. This project is carried over from 2020.

- The Sanitary Engineering Department completed two major projects in 2021:
  - The Poland Pump Station(s) and Force Main(s) Relocation and Replacement Improvement No. 512 was completed in 2021. The project consisted of replacement of the Erskine pump station and force main and the relocations of the Mitchell and Yellow Creek pump station(s) and force main(s) located in Poland Township. The total cost of the project was \$1,640,000 and was funded by proceeds of the 2017 Sewer Revenue Bond.
  - Meander WWTP Oxygenation/Clarification Tank Rehabilitation Improvement #514-A was completed in 2021. The project consisted of the removal and replacement of clarification equipment, grating removal and replacement, effluent launder beam supports, gate valve removal and replacements, handrail replacements, toe plates, electrical improvements and concrete repairs. Cost of project was \$1,576,000 and was funded by proceeds of the 2017 Sewer Revenue Bond.

### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) of the United States and Canada awards a Certificate of Achievement for Excellence in Financial Reporting for an Annual Comprehensive Financial Report. In order to be awarded a Certificate of Achievement, the County had to publish an easily readable and efficiently organized Annual Comprehensive Financial Report that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement was awarded for the 2020 Annual Comprehensive Financial Report and is issued for each year. We believe that our current Annual Comprehensive Financial Report conforms to the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for a certificate.

I would like to thank the entire staff of the County Auditor's office for their efficient and cooperative work throughout this project. I also thank the Local Government Services section of the Auditor of State of Ohio for their assistance in the preparation of the report and the hard work of the Audit Division of the Auditor of State in completing our annual audit and review of these financial statements. I am honored to have worked with such dedicated and professional people.

I express my appreciation to each Mahoning County elected official and agency that provided information and assistance in the preparation of this report.

Very truly yours,

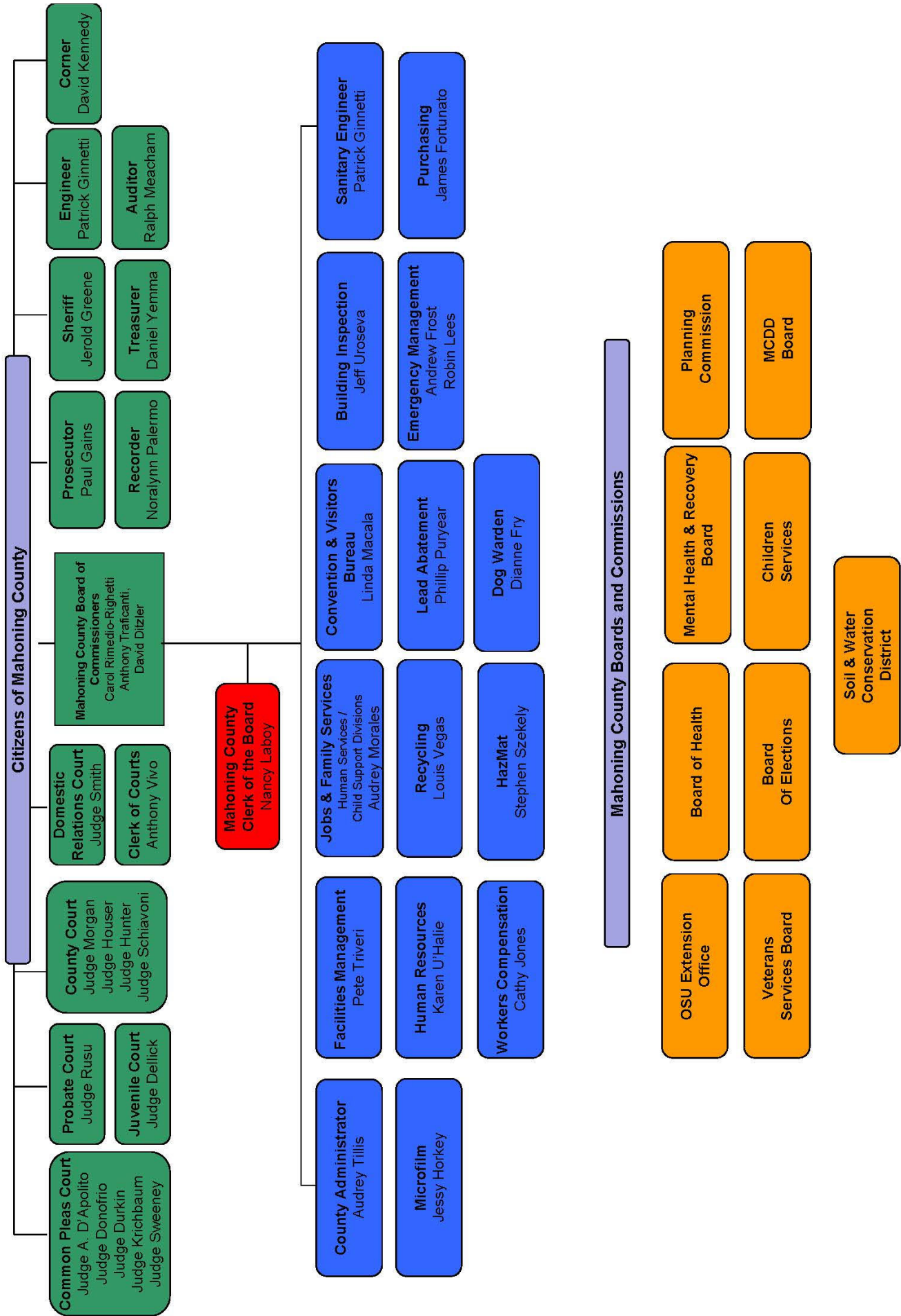


Ralph T. Meacham, CPA  
Mahoning County Auditor

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# MAHONING COUNTY ORGANIZATIONAL CHART







Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Mahoning County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

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# Financial Section



Premier Bank Building  
**Premier Bank Building**



# OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Mahoning County  
120 Market Street  
Youngstown, Ohio 44503

To the Board of Commissioners:

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Mahoning County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Mahoning County, Ohio as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Criminal and Administrative Justice, Children Services Board, Developmental Disabilities Board, and American Rescue Plan Act funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Emphasis of Matter**

As discussed in Note 26 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022



**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*Unaudited*

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The discussion and analysis of Mahoning County's financial performance provide an overall review of the County's financial activities for the year ended December 31, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

**Key financial highlights for 2021 are as follows:**

- The County's overall financial position increased in 2021. Net position for both governmental activities and business-type activities increased mainly as a result of an increase in cash and cash equivalents and a decrease in the net pension and net OPEB liabilities. Cash and cash equivalents increased due to both higher revenues and careful management of resources. In addition, governmental activities' net position also increased due to an increase in capital assets due to the current year additions exceeding annual depreciation and current year deletions.
- The County had capital asset additions for governmental and business-type activities that were across every category of asset. The County is dedicated to maintaining assets and infrastructure to ensure that assets stay up to-date and will not require even larger cash outflows in the future, should things fall into disrepair.
- The County refunded a portion of its governmental long term general obligation debt issuances to take advantage of lower interest rates and thereby realizing savings on future interest payments.
- Overall governmental cash realized an increase over 2020 as the County monitored cash balances through careful administrative planning.

### **Using this Annual Comprehensive Financial Report (ACFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Mahoning County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those assets and deferred outflows of resources and liabilities and deferred inflows of resources. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*Unaudited*

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## **Reporting the County as a Whole**

*Government-wide financial statements: Statement of Net Position and the Statement of Activities*

The Statement of Net Position and the Statement of Activities answers the question, “How did we do financially during 2021?” While this document contains information about the funds used by the County to provide services to our citizens, the view of the County as a whole looks at all financial transactions. These statements include all non-fiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting will take into account all of the current year’s revenues and expenses regardless of when the cash is received or paid.

These two statements report the County’s net position and the change in that position. This change in net position is important because it informs the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County’s tax base and the condition of County capital assets will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the County is divided into two kinds of activities:

- ◆ **Governmental Activities** – Most of the County’s services are reported here including public safety, judicial, health and human service programs, administration, and all departments with the exception of our Water and Sewer enterprise funds.
- ◆ **Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Water and Sewer Plants.

## **Reporting the County’s Most Significant Funds**

***Fund Financial Statements*** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Fund financial reports provide detailed information about the County’s major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County’s most significant funds. The County’s major governmental funds are the general fund, the criminal and administrative justice, the children services board, the developmental disabilities board and the American Rescue Plan Act special revenue funds.

***Governmental Funds*** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government’s near-term financing requirements.

**Mahoning County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2021*  
*Unaudited*

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Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

***Proprietary Funds*** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses two enterprise funds to account for water and sewer operations.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, workers' compensation, self-funded hospitalization and the telephone/data communications board.

***Fiduciary Funds*** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are custodial funds.

***Notes to the Financial Statements*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

***Other Information*** In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

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**The County as a Whole**

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2021 compared to 2020:

(Table 1)  
*Net Position*

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Assets</b>						
Current and Other Assets	\$292,167,075	\$243,918,078	\$62,908,373	\$44,512,734	\$355,075,448	\$288,430,812
Capital Assets, Net	157,072,066	149,476,793	97,657,738	98,628,543	254,729,804	248,105,336
<i>Total Assets</i>	<u>449,239,141</u>	<u>393,394,871</u>	<u>160,566,111</u>	<u>143,141,277</u>	<u>609,805,252</u>	<u>536,536,148</u>
<b>Deferred Outflows of Resources</b>						
Pension	10,870,474	15,005,477	841,331	1,175,711	11,711,805	16,181,188
OPEB	4,465,833	10,157,105	353,907	806,498	4,819,740	10,963,603
Deferred Charge on Refunding	775,948	847,377	53,899	58,394	829,847	905,771
Asset Retirement Obligation	0	0	4,640,250	4,797,375	4,640,250	4,797,375
<i>Total Deferred Outflows of Resources</i>	<u>16,112,255</u>	<u>26,009,959</u>	<u>5,889,387</u>	<u>6,837,978</u>	<u>22,001,642</u>	<u>32,847,937</u>
<b>Liabilities</b>						
Current Liabilities	37,247,204	28,004,730	3,983,125	12,243,240	41,230,329	40,247,970
Long-term Liabilities						
Due within one Year	8,637,111	8,963,595	2,793,475	1,934,452	11,430,586	10,898,047
Due in More than one Year						
Net Pension Liability	71,883,586	95,516,511	5,661,747	7,489,386	77,545,333	103,005,897
Net OPEB Liability	0	63,675,392	0	5,065,087	0	68,740,479
Other Amounts	36,167,758	39,374,309	69,047,514	48,865,264	105,215,272	88,239,573
<i>Total Liabilities</i>	<u>153,935,659</u>	<u>235,534,537</u>	<u>81,485,861</u>	<u>75,597,429</u>	<u>235,421,520</u>	<u>311,131,966</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	44,373,031	42,067,774	0	0	44,373,031	42,067,774
Payments in Lieu of Taxes	770,362	770,362	0	0	770,362	770,362
Deferred Gain on Refunding	40,285	0	0	0	40,285	0
Pension	32,067,325	21,901,417	2,498,674	1,735,829	34,565,999	23,637,246
OPEB	25,717,931	10,152,153	2,035,861	798,410	27,753,792	10,950,563
<i>Total Deferred Inflows of Resources</i>	<u>102,968,934</u>	<u>74,891,706</u>	<u>4,534,535</u>	<u>2,534,239</u>	<u>107,503,469</u>	<u>77,425,945</u>
<b>Net Position</b>						
Net Investment in Capital Assets	116,963,583	106,214,639	48,760,438	55,842,743	165,724,021	162,057,382
Restricted for:						
Capital Projects	13,119,751	13,124,410	0	0	13,119,751	13,124,410
Debt Service	728,549	456,998	12,365,931	11,456,435	13,094,480	11,913,433
Public Safety	25,794,889	17,751,206	0	0	25,794,889	17,751,206
Public Works	14,259,388	11,129,182	0	0	14,259,388	11,129,182
Health Services	53,816,542	49,789,758	0	0	53,816,542	49,789,758
Human Services	17,945,394	16,609,893	0	0	17,945,394	16,609,893
General Government	24,412,552	20,352,088	0	0	24,412,552	20,352,088
Unclaimed Monies	1,651,020	1,419,624	0	0	1,651,020	1,419,624
Unrestricted (Deficit)	(60,244,865)	(127,869,211)	19,308,733	4,548,409	(40,936,132)	(123,320,802)
<i>Total Net Position</i>	<u>\$208,446,803</u>	<u>\$108,978,587</u>	<u>\$80,435,102</u>	<u>\$71,847,587</u>	<u>\$288,881,905</u>	<u>\$180,826,174</u>

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2021. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

Governmental activities current and other assets increased over the prior year. This is mainly attributable to an increase in cash and cash equivalents resulting from cash receipts outpacing cash disbursements by approximately \$31.8 million from careful management of resources. Capital assets increased due to additions outpacing current year depreciation and deletions. The decrease in long-term liabilities can be attributed primarily to significant decreases in both the net pension and net OPEB liabilities.

Business-type current and other assets increased due largely to an increase in cash and cash equivalents in the sewer fund resulting from higher charges for services revenue in 2021 as well as to unspent revenue bond proceeds of almost \$11.2 million. Capital assets decreased due to current year depreciation and deletions outpacing current year additions. Current liabilities decreased due mainly to the pay-off of short-term sewer notes. Long-term liabilities increased due to the issuance of \$21,265,000 in sewer revenue improvement bonds. The increase in long-term liabilities was partially offset by decreases in both the net pension and net OPEB liabilities.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2021 and 2020.

(Table 2)  
*Changes in Net Position*

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Program Revenues</b>						
Charges for Services and Assessments	\$25,193,393	\$25,825,049	\$34,923,851	\$33,161,953	\$60,117,244	\$58,987,002
Operating Grants and Contributions	95,701,660	78,834,843	0	0	95,701,660	78,834,843
Capital Grants and Contributions	11,124,293	5,578,035	129,782	8,863	11,254,075	5,586,898
<i>Total Program Revenues</i>	<u>132,019,346</u>	<u>110,237,927</u>	<u>35,053,633</u>	<u>33,170,816</u>	<u>167,072,979</u>	<u>143,408,743</u>
<b>General Revenues</b>						
Property Taxes	44,280,374	42,936,892	0	0	44,280,374	42,936,892
Sales Taxes	52,116,815	45,028,617	0	0	52,116,815	45,028,617
Hotel/Lodging Taxes	1,843,415	1,130,432	0	0	1,843,415	1,130,432
Grants and Entitlements	7,498,946	5,979,415	0	0	7,498,946	5,979,415
Conveyance Taxes	3,608,654	2,798,926	0	0	3,608,654	2,798,926
Interest	(811,646)	2,564,039	106,389	164,073	(705,257)	2,728,112
Payments in Lieu of Taxes	1,177,669	523,836	0	0	1,177,669	523,836
Unrestricted Contributions	7,004	3,275	0	0	7,004	3,275
Gain on Sale of Capital Assets	0	0	0	87,476	0	87,476
Other	3,331,992	6,016,359	44,871	233,919	3,376,863	6,250,278
<i>Total General Revenues</i>	<u>113,053,223</u>	<u>106,981,791</u>	<u>151,260</u>	<u>485,468</u>	<u>113,204,483</u>	<u>107,467,259</u>
<i>Total Revenues</i>	<u>245,072,569</u>	<u>217,219,718</u>	<u>35,204,893</u>	<u>33,656,284</u>	<u>280,277,462</u>	<u>250,876,002</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive	36,628,371	40,457,275	0	0	36,628,371	40,457,275
Judicial	14,664,926	24,664,700	0	0	14,664,926	24,664,700
Public Safety	17,700,451	39,983,325	0	0	17,700,451	39,983,325
Public Works	11,205,239	16,348,618	0	0	11,205,239	16,348,618
Health	33,211,519	38,709,716	0	0	33,211,519	38,709,716
Human Services	31,350,477	48,978,217	0	0	31,350,477	48,978,217
Interest and Fiscal Charges	1,067,370	1,388,119	0	0	1,067,370	1,388,119
Water	0	0	1,913,414	2,057,402	1,913,414	2,057,402
Sewer	0	0	24,479,964	29,550,719	24,479,964	29,550,719
<i>Total Program Expenses</i>	<u>145,828,353</u>	<u>210,529,970</u>	<u>26,393,378</u>	<u>31,608,121</u>	<u>172,221,731</u>	<u>242,138,091</u>
<i>Income (Loss) before Transfers</i>	<u>99,244,216</u>	<u>6,689,748</u>	<u>8,811,515</u>	<u>2,048,163</u>	<u>108,055,731</u>	<u>8,737,911</u>
Transfers	224,000	(42,001)	(224,000)	42,001	0	0
<i>Change in Net Position</i>	<u>99,468,216</u>	<u>6,647,747</u>	<u>8,587,515</u>	<u>2,090,164</u>	<u>108,055,731</u>	<u>8,737,911</u>
<i>Net Position Beginning of Year</i>	<u>108,978,587</u>	<u>102,330,840</u>	<u>71,847,587</u>	<u>69,757,423</u>	<u>180,826,174</u>	<u>172,088,263</u>
<i>Net Position End of Year</i>	<u>\$208,446,803</u>	<u>\$108,978,587</u>	<u>\$80,435,102</u>	<u>\$71,847,587</u>	<u>\$288,881,905</u>	<u>\$180,826,174</u>

Charges for services revenue decreased due to lower service charges collected in the Sheriff's department.

Operating grants and contributions went up as a result of an increase in State and Federal grant monies, including grant monies for coronavirus relief.

Capital grants and contributions program revenues increased due to \$5,829,500 in contributions received from the State relating to donated land and building for the Mental Health and Recovery Board.

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Sales tax revenues increased due to the upward trend of sales/purchases made during 2021.

Program expenses decreased significantly due to changes in the net pension and net OPEB liabilities. Program expenses related to these liabilities were \$10,400,260 in 2020 versus a negative (\$60,244,925) in 2021.

Program expenses excluding amounts related to the change in the net pension/OPEB liabilities and the related payments subsequent actually increased by approximately \$5.9 million due mainly to increases in general government expenditures. General government increased due to expenditures related to coronavirus safety and relief efforts. The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

### **Financial Analysis of the Government's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$160,136,686. \$28,935,327 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had an increase in fund balance due to higher permissive taxes, property tax collections, intergovernmental revenues from federal grants, conveyance fees and other fees, licenses and permits.

The criminal and administrative justice fund balance increased primarily due to significantly higher permissive taxes and intergovernmental revenues from federal grants.

Despite a decrease in federal and state grant monies, the children services board fund balance increased as revenues continued to outpace expenditures.

Despite an increase in health expenditures, the developmental disabilities board fund balance increased due to higher intergovernmental monies received as revenues continued to exceed program costs. The County utilizes the North East Ohio Network to administer, manage and operate programs for certain individuals with developmental disabilities.

The American Rescue Plan Act fund balance remained at zero as of year-end as a result of unearned revenue being recognized for intergovernmental revenue from grants that were received before the eligibility requirements were met.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Despite higher charges for services revenue and lower operating costs, the water fund net position decreased as expenses continued to outpace revenues and transfers received. The sewer fund net position increased in 2021 due to higher charges for services revenue as well as to lower operating costs related to changes in the net pension and net OPEB liabilities.

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**General Fund Budgeting Highlights**

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2021, the County amended its general fund budget numerous times to allow for changes in estimate as the year progressed and additional information became available. Actual revenues received were greater than certification primarily due to receiving more federal grants, conveyance fees, rentals and royalties, other revenue and fee collections than anticipated. Actual expenditures were less than appropriations due mainly to the diligence of management to keep costs low while still providing the services the County residents expect.

**Capital Assets and Long-Term Obligations**

*Capital Assets*

Governmental capital assets increased in 2021 as a result of current year additions exceeding annual depreciation and current year deletions. During the year, the County had asset additions to land, construction in progress, buildings, structures and improvements, furniture, fixtures and equipment, vehicles and infrastructure. Some of the major additions included improvements to the juvenile justice center building, the Meridian Road project, the South Avenue Safety Upgrade project, the Mahoning Avenue Resurfacing project and various other road and bridge improvements.

Business-type capital assets decreased in 2021 due to current year depreciation and deletions outpacing current year additions. Current year additions to business-type capital assets included additions to land, construction in progress, buildings, structures and improvements, utility plants, furniture, fixtures and equipment, vehicles and infrastructure. Major additions included the Meander Plant Performance Upgrade project and the Poland and New Middletown Pump Station projects.

Additional information relative to capital assets is identified in Note 10 of the basic financial statements.

*Long-Term Obligations*

Table 3 summarizes the County's long-term obligations outstanding.

(Table 3)  
 Outstanding Long-term Obligations at Year End

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$30,665,483	\$33,651,925	\$2,716,572	\$2,892,141	\$33,382,055	\$36,544,066
Special Assessment Bonds	0	0	30,000	35,000	30,000	35,000
OPWC Loans	1,110,732	1,233,926	5,052,439	5,288,816	6,163,171	6,522,742
Net Pension Liability	71,883,586	95,516,511	5,661,747	7,489,386	77,545,333	103,005,897
Net OPEB Liability	0	63,675,392	0	5,065,087	0	68,740,479
Asset Retirement Obligation	0	0	10,340,000	10,265,000	10,340,000	10,265,000
OWDA Loans	0	0	112,672	165,263	112,672	165,263
Revenue Bonds	0	0	51,730,597	30,519,224	51,730,597	30,519,224
Claims Payable	370,738	507,163	0	0	370,738	507,163
Capital Lease	1,296,168	1,532,494	0	0	1,296,168	1,532,494
Compensated Absences	11,273,974	11,387,306	1,358,062	1,352,545	12,632,036	12,739,851
Special Termination Benefits	87,774	25,090	500,647	281,727	588,421	306,817
<b>Total</b>	<b>\$116,688,455</b>	<b>\$207,529,807</b>	<b>\$77,502,736</b>	<b>\$63,354,189</b>	<b>\$194,191,191</b>	<b>\$270,883,996</b>

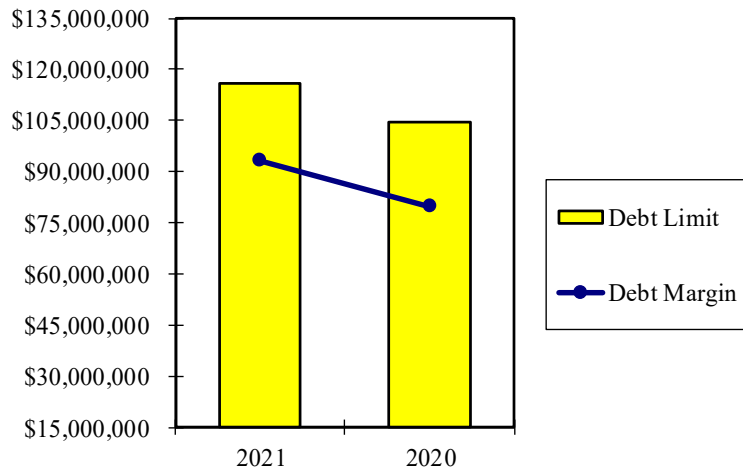


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During 2021, the County's long-term obligations outstanding decreased mainly due to significant decreases in both the net pension and net OPEB liabilities. This decrease was partially offset by new debt issuances, most specifically revenue bonds, and an increase in special termination benefits payable.

The County's rating on all of its outstanding general obligation bonds is Standard and Poor's' AA-, which is consistent with the prior year. The County's legal debt limit is the maximum amount of debt the County could issue. The legal debt limit increased to \$115,714,950. The County's overall legal debt margin is the additional amount of debt the County could issue. The overall legal debt margin decreased to \$93,297,950.

	2021	2020
Overall Debt Limit	\$115,714,950	\$104,688,149
Overall Debt Margin	93,297,950	79,883,689



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 18 to the basic financial statements.

**Current Issues**

Mahoning County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, Mahoning County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to the residents of the County.

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**Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Mahoning County Auditor, 120 Market Street, Youngstown, Ohio 44503, or by phone at (330)740-2010. You may also visit our website at <http://www.mahoningcountyauditor.org/> or email us at [countyappr@mahoningcountyoh.gov](mailto:countyappr@mahoningcountyoh.gov).

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	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$192,949,531	\$41,300,931	\$234,250,462	\$2,261,552
Cash and Cash Equivalents:				
In Segregated Accounts	1,403,173	0	1,403,173	0
With Fiscal Agents	99,464	0	99,464	0
Accounts Receivable	920,928	3,881,180	4,802,108	15,766
Internal Balances	(763,108)	763,108	0	0
Intergovernmental Receivable	23,539,278	3,536,826	27,076,104	27,835
Prepaid Items	361,507	0	361,507	12,036
Permissive Sales Taxes Receivable	13,524,021	0	13,524,021	0
Property Taxes Receivable	49,693,914	0	49,693,914	0
Payments in Lieu of Taxes Receivable	770,362	0	770,362	0
Special Assessments Receivable	501,477	340,523	842,000	0
Assets Held for Resale	0	0	0	1,324,550
Other Assets	0	0	0	86
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	500,660	500,660	50,433
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	11,865,271	11,865,271	0
Net Pension Asset (See Note 14)	769,478	61,206	830,684	0
Net OPEB Asset (See Note 15)	8,397,050	658,668	9,055,718	0
Nondepreciable Capital Assets	20,853,950	9,452,416	30,306,366	0
Depreciable Capital Assets, Net	136,218,116	88,205,322	224,423,438	24,351
<i>Total Assets</i>	<u>449,239,141</u>	<u>160,566,111</u>	<u>609,805,252</u>	<u>3,716,609</u>
<b>Deferred Outflows of Resources</b>				
Pension	10,870,474	841,331	11,711,805	0
OPEB	4,465,833	353,907	4,819,740	0
Deferred Charge on Refunding	775,948	53,899	829,847	0
Asset Retirement Obligation	0	4,640,250	4,640,250	0
<i>Total Deferred Outflows of Resources</i>	<u>16,112,255</u>	<u>5,889,387</u>	<u>22,001,642</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	2,942,817	275,464	3,218,281	28,896
Accrued Wages	2,714,088	294,158	3,008,246	8,951
Contracts Payable	249,300	784,764	1,034,064	0
Intergovernmental Payable	2,956,817	393,991	3,350,808	383
Accrued Expenses	0	0	0	28,775
Matured Compensated Absences Payable	372,558	279,403	651,961	0
Accrued Interest Payable	115,300	356,908	472,208	0
Claims Payable	1,817,914	0	1,817,914	0
Notes Payable	12,605,558	1,598,437	14,203,995	0
Unearned Revenue	13,472,852	0	13,472,852	82,981
Due to Others	0	0	0	50,433
Long-Term Liabilities:				
Due Within One Year	8,637,111	2,793,475	11,430,586	29,663
Due In More Than One Year				
Net Pension Liability (See Note 14)	71,883,586	5,661,747	77,545,333	0
Other Amounts	36,167,758	69,047,514	105,215,272	35,819
<i>Total Liabilities</i>	<u>153,935,659</u>	<u>81,485,861</u>	<u>235,421,520</u>	<u>265,901</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	44,373,031	0	44,373,031	0
Payments in Lieu of Taxes	770,362	0	770,362	0
Deferred Gain on Refunding	40,285	0	40,285	0
Pension	32,067,325	2,498,674	34,565,999	0
OPEB	25,717,931	2,035,861	27,753,792	0
<i>Total Deferred Inflows of Resources</i>	<u>102,968,934</u>	<u>4,534,535</u>	<u>107,503,469</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	116,963,583	48,760,438	165,724,021	6,449
Restricted for:				
Capital Projects	13,119,751	0	13,119,751	0
Debt Service	728,549	12,365,931	13,094,480	0
Public Safety	25,794,889	0	25,794,889	0
Public Works	14,259,388	0	14,259,388	0
Health Services	53,816,542	0	53,816,542	0
Human Services	17,945,394	0	17,945,394	0
General Government	24,412,552	0	24,412,552	0
Unclaimed Monies	1,651,020	0	1,651,020	0
Unrestricted (Deficit)	(60,244,865)	19,308,733	(40,936,132)	3,444,259
<i>Total Net Position</i>	<u>\$208,446,803</u>	<u>\$80,435,102</u>	<u>\$288,881,905</u>	<u>\$3,450,708</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services and Assessments	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$36,628,371	\$8,120,621	\$22,175,138	\$0
Judicial	14,664,926	6,613,552	4,911,455	0
Public Safety	17,700,451	4,263,954	7,062,034	0
Public Works	11,205,239	154,867	14,835,214	11,124,293
Health	33,211,519	4,060,137	19,030,183	0
Human Services	31,350,477	1,980,262	27,687,636	0
Interest and Fiscal Charges	1,067,370	0	0	0
<i>Total Governmental Activities</i>	<u>145,828,353</u>	<u>25,193,393</u>	<u>95,701,660</u>	<u>11,124,293</u>
<b>Business-Type Activities:</b>				
Water	1,913,414	936,630	0	113,967
Sewer	24,479,964	33,987,221	0	15,815
<i>Total Business-Type Activities</i>	<u>26,393,378</u>	<u>34,923,851</u>	<u>0</u>	<u>129,782</u>
<i>Total - Primary Government</i>	<u>\$172,221,731</u>	<u>\$60,117,244</u>	<u>\$95,701,660</u>	<u>\$11,254,075</u>
<b>Component Unit</b>				
Mahoning County Land Reutilization Corporation	<u>\$1,143,848</u>	<u>\$0</u>	<u>\$210,183</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

- General Purposes
- General Obligation Bond Retirement
- Children Services Board
- Board of Developmental Disabilities
- Board of Mental Health
- Senior Citizens
- Self-funded Hospitalization

Sales Tax Levied for:

- General Purposes
- Criminal and Administrative Justice
- General Obligation Bond Retirement
- Buildings and Equipment

Hotel/Lodging Taxes

Grants and Entitlements not Restricted to Specific Programs

Conveyance Taxes

Interest

Payment in Lieu of Taxes

Unrestricted Contributions

Gain on Sale of Assets Held for Resale

Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Mahoning County Land Reutilization Corporation
(\$6,332,612)	\$0	(\$6,332,612)	\$0
(3,139,919)	0	(3,139,919)	0
(6,374,463)	0	(6,374,463)	0
14,909,135	0	14,909,135	0
(10,121,199)	0	(10,121,199)	0
(1,682,579)	0	(1,682,579)	0
(1,067,370)	0	(1,067,370)	0
(13,809,007)	0	(13,809,007)	0
0	(862,817)	(862,817)	0
0	9,523,072	9,523,072	0
0	8,660,255	8,660,255	0
(13,809,007)	8,660,255	(5,148,752)	0
0	0	0	(933,665)
5,329,431	0	5,329,431	0
3,105,967	0	3,105,967	0
9,691,249	0	9,691,249	0
15,795,499	0	15,795,499	0
5,952,469	0	5,952,469	0
4,136,265	0	4,136,265	0
269,494	0	269,494	0
19,404,067	0	19,404,067	0
31,264,093	0	31,264,093	0
433,430	0	433,430	0
1,015,225	0	1,015,225	0
1,843,415	0	1,843,415	0
7,498,946	0	7,498,946	620,841
3,608,654	0	3,608,654	0
(811,646)	106,389	(705,257)	0
1,177,669	0	1,177,669	0
7,004	0	7,004	0
0	0	0	330,147
3,331,992	44,871	3,376,863	14,789
113,053,223	151,260	113,204,483	965,777
224,000	(224,000)	0	0
113,277,223	(72,740)	113,204,483	965,777
99,468,216	8,587,515	108,055,731	32,112
108,978,587	71,847,587	180,826,174	3,418,596
\$208,446,803	\$80,435,102	\$288,881,905	\$3,450,708

**Mahoning County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2021*

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	American Rescue Plan Act
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$31,833,338	\$16,716,155	\$16,821,487	\$37,069,834	\$12,257,072
Cash and Cash Equivalents:					
In Segregated Accounts	249,717	850,683	84,457	100,665	0
With Fiscal Agents	0	0	0	99,464	0
Accounts Receivable	68,223	216,799	0	0	0
Interfund Receivable	558,346	0	0	0	0
Intergovernmental Receivable	3,224,733	1,413,385	154,768	1,548,118	0
Permissive Sales Taxes Receivable	5,004,150	8,112,816	0	0	0
Property Taxes Receivable	6,583,633	0	10,818,803	17,763,262	0
Payments in Lieu of Taxes Receivable	0	0	0	0	0
Special Assessments Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	1,656,799	0	0	0	0
<i>Total Assets</i>	<u>\$49,178,939</u>	<u>\$27,309,838</u>	<u>\$27,879,515</u>	<u>\$56,581,343</u>	<u>\$12,257,072</u>
<b>Liabilities</b>					
Accounts Payable	\$585,800	\$480,916	\$84,214	\$243,043	\$0
Accrued Wages	672,615	682,759	208,854	314,617	2,428
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	642,900	526,504	243,963	252,218	1,233
Matured Compensated Absences Payable	45,907	46,190	18,095	204,507	0
Interfund Payable	0	0	0	0	0
Accrued Interest Payable	0	0	0	0	0
Notes Payable	0	0	0	0	0
Unearned Revenue	0	0	0	0	12,253,411
<i>Total Liabilities</i>	<u>1,947,222</u>	<u>1,736,369</u>	<u>555,126</u>	<u>1,014,385</u>	<u>12,257,072</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	5,830,098	0	9,694,587	15,796,891	0
Payments in Lieu of Taxes	0	0	0	0	0
Unavailable Revenue	4,707,895	3,171,131	1,278,984	2,950,608	0
<i>Total Deferred Inflows of Resources</i>	<u>10,537,993</u>	<u>3,171,131</u>	<u>10,973,571</u>	<u>18,747,499</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	1,651,020	0	0	0	0
Restricted	0	22,402,338	16,350,818	36,819,459	0
Committed	1,449,120	0	0	0	0
Assigned	1,045,267	0	0	0	0
Unassigned (Deficit)	32,548,317	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>36,693,724</u>	<u>22,402,338</u>	<u>16,350,818</u>	<u>36,819,459</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$49,178,939</u>	<u>\$27,309,838</u>	<u>\$27,879,515</u>	<u>\$56,581,343</u>	<u>\$12,257,072</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2021*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Fund Balances</b>	<b>\$160,136,686</b>
		<i>Amounts reported for governmental activities in the statement of net position are different because</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	157,072,066
\$60,260,026	\$174,957,912		
117,651	1,403,173	Other long-term assets are not available to pay for current- period expenditures and therefore are reported as unavailable revenue in the funds.	
0	99,464	Intergovernmental	16,000,417
623,675	908,697	Special Assessments	501,477
0	558,346	Permissive Sales Tax	4,879,103
17,133,820	23,474,824	Delinquent Property Taxes	5,320,883
407,055	13,524,021		
14,253,094	49,418,792	Total	26,701,880
770,362	770,362	Internal service funds are used by management to charge the costs of insurance and materials and supplies to individual funds. The assets and liabilities of the internal service funds are included as part of governmental activities in the statement of net position.	
501,477	501,477	Net Position	11,793,568
		General Obligation Bonds	2,650,000
0	1,656,799	Claims Payable	370,738
\$94,067,160	\$267,273,867	Deferred Charge on Refunding	(189,132)
		Internal Balances	(763,108)
\$1,493,762	\$2,887,735	Total	13,862,066
825,287	2,706,560	In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(90,682)
249,300	249,300		
1,028,703	2,695,521	The net pension asset, net OPEB asset and net pension liability are not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.	
57,859	372,558	Net Pension Asset	769,478
558,346	558,346	Net OPEB Asset	8,397,050
18,600	18,600	Deferred Outflows - Pension	10,870,474
12,605,558	12,605,558	Deferred Outflows - OPEB	4,465,833
1,219,441	13,472,852	Deferred Inflows - Pension	(32,067,325)
		Deferred Inflows - OPEB	(25,717,931)
18,056,856	35,567,030	Net Pension Liability	(71,883,586)
12,776,333	44,097,909	Total	(105,166,007)
770,362	770,362	Deferred outflows of resources represent the deferred amount on refundings which are not reported in the funds.	735,663
14,593,262	26,701,880		
28,139,957	71,570,151	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
0	1,651,020	General Obligation Bonds	(30,665,483)
51,483,337	127,055,952	OPWC Loan Payable	(1,110,732)
0	1,449,120	Claims Payable	(370,738)
0	1,045,267	Capital Lease Payable	(1,296,168)
(3,612,990)	28,935,327	Compensated Absences	(11,273,974)
47,870,347	160,136,686	Special Termination Benefits	(87,774)
\$94,067,160	\$267,273,867	Total	(44,804,869)
		<i>Net Position of Governmental Activities</i>	<b>\$208,446,803</b>

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2021*

	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	American Rescue Plan Act
<b>Revenues</b>					
Property Taxes	\$5,248,942	\$0	\$9,692,659	\$15,801,483	\$0
Payments in Lieu of Taxes	0	0	0	0	0
Permissive Sales Tax	19,232,259	31,028,110	0	0	0
Hotel/Lodging Taxes	0	0	0	0	0
Intergovernmental	10,902,608	5,633,504	9,572,428	9,913,060	7,581,110
Conveyance Taxes	3,608,654	0	0	0	0
Interest	(957,207)	0	0	0	0
Fees, Licenses and Permits	6,321,375	315,696	0	0	0
Fines and Forfeitures	1,350,049	19,309	0	0	0
Rentals and Royalties	1,661,760	1,151,050	0	120,928	0
Charges for Services	869,111	898,880	0	896,780	0
Contributions and Donations	7,004	0	0	0	0
Special Assessments	0	0	0	0	0
Other	739,059	548,224	129,139	271,230	0
<i>Total Revenues</i>	<u>48,983,614</u>	<u>39,594,773</u>	<u>19,394,226</u>	<u>27,003,481</u>	<u>7,581,110</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	15,832,595	0	0	0	7,469,005
Judicial	19,939,062	0	0	0	0
Public Safety	0	32,167,337	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	25,807,406	88,967
Human Services	1,981,124	0	18,068,187	0	23,138
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	236,326	0	0	0
Interest and Fiscal Charges	0	47,507	0	0	0
Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>37,752,781</u>	<u>32,451,170</u>	<u>18,068,187</u>	<u>25,807,406</u>	<u>7,581,110</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,230,833</u>	<u>7,143,603</u>	<u>1,326,039</u>	<u>1,196,075</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	700	20,000	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0
Premium on General Obligation Refunding Bonds	0	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0	0
Payment to Refunded Bond Escrow Account	0	0	0	0	0
Transfers In	8,255	200,000	0	0	0
Transfers Out	(4,407,317)	(35,597)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,398,362)</u>	<u>184,403</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	6,832,471	7,328,006	1,326,039	1,196,075	0
<i>Fund Balances Beginning of Year</i>	<u>29,861,253</u>	<u>15,074,332</u>	<u>15,024,779</u>	<u>35,623,384</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$36,693,724</u>	<u>\$22,402,338</u>	<u>\$16,350,818</u>	<u>\$36,819,459</u>	<u>\$0</u>

See accompanying notes to the basic financial statements



**Mahoning County, Ohio**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2021*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$22,424,851</b>
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
		Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
\$13,381,333	\$44,124,417	Current Year Additions	12,155,613
1,177,669	1,177,669	Capital Contributions	5,829,500
1,461,770	51,722,139	Current Year Depreciation	<u>(10,160,697)</u>
1,843,415	1,843,415	Total	7,824,416
59,758,512	103,361,222	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(229,143)
0	3,608,654	Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.	
145,561	(811,646)	Intergovernmental	5,094,929
8,449,447	15,086,518	Special Assessments	9,811
674,626	2,043,984	Permissive Sales Tax	394,676
20,316	2,954,054	Delinquent Property Taxes	<u>(113,537)</u>
2,140,439	4,805,210	Total	5,385,879
2,157	9,161	Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
293,816	293,816	Principal Retirement	4,569,520
1,563,440	3,251,092	Payment to Refunded Bond Escrow Account	<u>2,331,463</u>
90,912,501	233,469,705	Total	6,900,983
		Some expenses reported in the statement of activities, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
18,104,862	41,406,462	Accrued Interest	52,768
3,372,774	23,311,836	Amortization of Bond Premium	105,950
3,031,066	35,198,403	Amortization of Deferred Charge on Refunding	<u>(51,317)</u>
9,469,064	9,469,064	Total	107,401
14,774,008	40,670,381	Some expenses are reported in the statement of activities and do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds.	
25,432,143	45,504,592	Compensated Absences	113,332
11,445,454	11,445,454	Special Termination Benefits	<u>(62,684)</u>
		Total	50,648
4,333,194	4,569,520	Other financing sources in the governmental funds increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities.	
1,032,188	1,079,695	General Obligation Refunding Bonds Issued	(2,315,000)
269,130	269,130	General Obligation Bonds Issued	(1,485,000)
91,263,883	212,924,537	Premium on General Obligation Refunding Bonds	(89,418)
(351,382)	20,545,168	Premium on General Obligation Bonds	<u>(42,878)</u>
		Total	(3,932,296)
34,150	54,850	Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.	
2,315,000	2,315,000	Change in Net Position	715,201
1,485,000	1,485,000	Internal Balances	<u>(24,649)</u>
89,418	89,418	Total	690,552
42,878	42,878	Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	
(2,331,463)	(2,331,463)	Pension	9,934,300
7,660,848	7,869,103	OPEB	<u>59,268</u>
(3,202,189)	(7,645,103)	Total	9,993,568
6,093,642	1,879,683	Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension expense in the statement of activities.	
5,742,260	22,424,851	Pension	(405,676)
42,128,087	137,711,835	OPEB	<u>50,657,033</u>
\$47,870,347	\$160,136,686	Total	50,251,357
		<i>Change in Net Position of Governmental Activities</i>	<u>\$99,468,216</u>

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,382,245	\$5,208,509	\$5,213,740	\$5,231
Permissive Sales Tax	15,826,000	18,859,933	18,859,933	0
Intergovernmental	4,564,095	4,564,095	10,725,796	6,161,701
Conveyance Fees	2,351,660	2,351,660	3,584,928	1,233,268
Interest	1,500,000	800,000	646,814	(153,186)
Fees, Licenses and Permits	3,420,000	3,420,000	4,404,854	984,854
Fines and Forfeitures	1,400,000	1,400,000	1,347,134	(52,866)
Rentals and Royalties	1,506,000	1,506,000	1,659,804	153,804
Charges for Services	750,000	750,000	655,024	(94,976)
Contributions and Donations	0	0	254	254
Other	0	0	750,067	750,067
<i>Total Revenues</i>	<u>36,700,000</u>	<u>38,860,197</u>	<u>47,848,348</u>	<u>8,988,151</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	14,639,383	17,274,512	16,368,960	905,552
Judicial	19,051,128	19,784,435	18,572,950	1,211,485
Human Services	2,149,309	2,134,237	1,982,863	151,374
<i>Total Expenditures</i>	<u>35,839,820</u>	<u>39,193,184</u>	<u>36,924,773</u>	<u>2,268,411</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>860,180</u>	<u>(332,987)</u>	<u>10,923,575</u>	<u>11,256,562</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	700	700
Advance In	0	0	784,277	784,277
Advance Out	0	(1,086,212)	(476,003)	610,209
Transfers In	200,000	200,000	108,255	(91,745)
Transfers Out	(1,544,726)	(5,382,803)	(5,136,948)	245,855
<i>Total Other Financing Sources (Uses)</i>	<u>(1,344,726)</u>	<u>(6,269,015)</u>	<u>(4,719,719)</u>	<u>1,549,296</u>
<i>Net Change in Fund Balance</i>	<u>(484,546)</u>	<u>(6,602,002)</u>	<u>6,203,856</u>	<u>12,805,858</u>
<i>Fund Balance Beginning of Year</i>	22,188,137	22,188,137	22,188,137	0
Prior Year Encumbrances Appropriated	484,546	484,546	484,546	0
<i>Fund Balance End of Year</i>	<u>\$22,188,137</u>	<u>\$16,070,681</u>	<u>\$28,876,539</u>	<u>\$12,805,858</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Criminal and Administrative Justice Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Permissive Sales Tax	\$25,960,000	\$30,508,866	\$30,508,866	\$0
Intergovernmental	1,932,900	4,347,739	4,853,039	505,300
Fees, Licenses and Permits	260,000	260,000	304,307	44,307
Fines and Forfeitures	20,000	20,000	18,004	(1,996)
Rentals and Royalties	470,000	470,000	1,077,763	607,763
Charges for Services	700,000	700,000	898,880	198,880
Other	0	0	227,493	227,493
<i>Total Revenues</i>	29,342,900	36,306,605	37,888,352	1,581,747
<b>Expenditures</b>				
Current:				
Public Safety	30,627,493	33,867,181	33,445,865	421,316
Debt Service:				
Principal Retirement	236,326	236,326	236,326	0
Interest and Fiscal Charges	47,507	47,507	47,507	0
<i>Total Expenditures</i>	30,911,326	34,151,014	33,729,698	421,316
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,568,426)	2,155,591	4,158,654	2,003,063
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	20,000	20,000
Transfers In	935,400	200,000	200,000	0
Transfers Out	(80,000)	(65,176)	(35,597)	29,579
<i>Net Change in Fund Balance</i>	(713,026)	2,290,415	4,343,057	2,052,642
<i>Fund Balance Beginning of Year</i>	9,043,340	9,043,340	9,043,340	0
Prior Year Encumbrances Appropriated	713,026	713,026	713,026	0
<i>Fund Balance End of Year</i>	\$9,043,340	\$12,046,781	\$14,099,423	\$2,052,642

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Board Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$9,811,785	\$9,811,785	\$9,695,088	(\$116,697)
Intergovernmental	6,422,000	6,422,000	9,572,428	3,150,428
Other	50,000	50,000	129,139	79,139
<i>Total Revenues</i>	16,283,785	16,283,785	19,396,655	3,112,870
<b>Expenditures</b>				
Current:				
Human Services	16,283,785	18,583,785	18,077,316	506,469
<i>Net Change in Fund Balance</i>	0	(2,300,000)	1,319,339	3,619,339
<i>Fund Balance Beginning of Year</i>	15,030,788	15,030,788	15,030,788	0
<i>Fund Balance End of Year</i>	\$15,030,788	\$12,730,788	\$16,350,127	\$3,619,339

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Board Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$14,829,198	\$14,829,198	\$15,792,871	\$963,673
Intergovernmental	8,384,077	8,384,077	9,569,920	1,185,843
Rentals and Royalties	125,928	125,928	120,928	(5,000)
Charges for Services	1,029,238	1,029,238	896,780	(132,458)
Contributions and Donations	100	100	0	(100)
Other	280,151	280,151	280,151	0
<i>Total Revenues</i>	24,648,692	24,648,692	26,660,650	2,011,958
<b>Expenditures</b>				
Current:				
Health	27,173,125	27,633,365	26,223,656	1,409,709
<i>Net Change in Fund Balance</i>	(2,524,433)	(2,984,673)	436,994	3,421,667
<i>Fund Balance Beginning of Year</i>	33,925,918	33,925,918	33,925,918	0
Prior Year Encumbrances Appropriated	1,406,291	1,406,291	1,406,291	0
<i>Fund Balance End of Year</i>	\$32,807,776	\$32,347,536	\$35,769,203	\$3,421,667

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*American Rescue Plan Act Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$19,834,522	\$19,834,522	\$19,834,521	(1)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	17,122,433	17,122,433	11,590,195	5,532,238
Health	189,793	189,793	88,967	100,826
Human Services	536,718	536,718	247,856	288,862
<i>Total Expenditures</i>	<u>17,848,944</u>	<u>17,848,944</u>	<u>11,927,018</u>	<u>5,921,926</u>
<i>Net Change in Fund Balance</i>	1,985,578	1,985,578	7,907,503	5,921,925
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,985,578</u>	<u>\$1,985,578</u>	<u>\$7,907,503</u>	<u>\$5,921,925</u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2021*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,457,129	\$38,843,802	\$41,300,931	\$16,334,820
Receivables:				
Property Taxes	0	0	0	275,122
Intergovernmental	0	3,536,826	3,536,826	64,454
Accounts	1,812,013	2,069,167	3,881,180	12,231
Prepaid Items	0	0	0	361,507
<i>Total Current Assets</i>	<u>4,269,142</u>	<u>44,449,795</u>	<u>48,718,937</u>	<u>17,048,134</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	500,660	500,660	0
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	11,865,271	11,865,271	0
Special Assessments Receivable	9,759	330,764	340,523	0
Net Pension Asset	0	61,206	61,206	0
Net OPEB Asset	0	658,668	658,668	0
Capital Assets:				
Nondepreciable Capital Assets	400,123	9,052,293	9,452,416	0
Depreciable Capital Assets, Net	11,094,190	77,111,132	88,205,322	0
<i>Total Noncurrent Assets</i>	<u>11,504,072</u>	<u>99,579,994</u>	<u>111,084,066</u>	<u>0</u>
<i>Total Assets</i>	<u>15,773,214</u>	<u>144,029,789</u>	<u>159,803,003</u>	<u>17,048,134</u>
<b>Deferred Outflows of Resources</b>				
Pension	0	841,331	841,331	0
OPEB	0	353,907	353,907	0
Deferred Charge on Refunding	53,899	0	53,899	189,132
Asset Retirement Obligation	0	4,640,250	4,640,250	0
<i>Total Deferred Outflows of Resources</i>	<u>\$53,899</u>	<u>\$5,835,488</u>	<u>\$5,889,387</u>	<u>\$189,132</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds (continued)*  
*December 31, 2021*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	\$2,982	\$272,482	\$275,464	\$55,082
Accrued Wages	0	294,158	294,158	7,528
Contracts Payable	10,212	774,552	784,764	0
Intergovernmental Payable	0	393,991	393,991	261,296
Compensated Absences Payable	0	757,561	757,561	0
Special Termination Benefits Payable	0	135,313	135,313	0
Matured Compensated Absences Payable	0	279,403	279,403	0
Accrued Interest Payable	96,711	260,197	356,908	6,018
Notes Payable	1,598,437	0	1,598,437	0
Revenue Bonds Payable	54,200	1,280,300	1,334,500	0
General Obligation Bonds Payable	160,000	0	160,000	240,000
Special Assessment Bonds Payable	0	5,000	5,000	0
OWDA Loans Payable	10,725	21,506	32,231	0
OPWC Loans Payable	27,682	341,188	368,870	0
Claims Payable	0	0	0	2,114,504
<i>Total Current Liabilities</i>	<u>1,960,949</u>	<u>4,815,651</u>	<u>6,776,600</u>	<u>2,684,428</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	0	600,501	600,501	0
Special Termination Benefits Payable	0	365,334	365,334	0
Revenue Bonds Payable	2,696,500	47,699,597	50,396,097	0
General Obligation Bonds Payable	2,556,572	0	2,556,572	2,410,000
Special Assessment Bonds Payable	0	25,000	25,000	0
OWDA Loans Payable	80,441	0	80,441	0
OPWC Loans Payable	247,304	4,436,265	4,683,569	0
Net Pension Liability	0	5,661,747	5,661,747	0
Asset Retirement Obligation Liability	0	10,340,000	10,340,000	0
Claims Payable	0	0	0	74,148
<i>Total Long-Term Liabilities</i>	<u>5,580,817</u>	<u>69,128,444</u>	<u>74,709,261</u>	<u>2,484,148</u>
<i>Total Liabilities</i>	<u>7,541,766</u>	<u>73,944,095</u>	<u>81,485,861</u>	<u>5,168,576</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	275,122
Pension	0	2,498,674	2,498,674	0
OPEB	0	2,035,861	2,035,861	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>4,534,535</u>	<u>4,534,535</u>	<u>275,122</u>
<b>Net Position</b>				
Net Investment in Capital Assets	4,215,954	44,544,484	48,760,438	0
Restricted for Debt Service	0	12,365,931	12,365,931	0
Unrestricted	4,069,393	14,476,232	18,545,625	11,793,568
<i>Total Net Position</i>	<u>\$8,285,347</u>	<u>\$71,386,647</u>	<u>79,671,994</u>	<u>\$11,793,568</u>

Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:

763,108

Net position of business-type activities

\$80,435,102

See accompanying notes to the basic financial statements



**Mahoning County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2021*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Operating Revenues</b>				
Charges for Services	\$900,430	\$33,235,843	\$34,136,273	\$28,188,134
Fees, Licenses and Permits	36,200	516,938	553,138	0
Special Assessments	0	214,708	214,708	0
Rentals	0	19,732	19,732	0
Other	29,018	15,853	44,871	80,900
<i>Total Operating Revenues</i>	<u>965,648</u>	<u>34,003,074</u>	<u>34,968,722</u>	<u>28,269,034</u>
<b>Operating Expenses</b>				
Personal Services	0	5,695,587	5,695,587	406,192
Materials and Supplies	57,386	1,480,641	1,538,027	426,395
Contractual Services	963,154	10,800,178	11,763,332	3,277,510
Depreciation	601,020	4,306,762	4,907,782	0
Claims	0	0	0	23,720,027
Change in Worker's Compensation Estimate	0	0	0	(77,061)
Other	6,516	309,711	316,227	12,279
<i>Total Operating Expenses</i>	<u>1,628,076</u>	<u>22,592,879</u>	<u>24,220,955</u>	<u>27,765,342</u>
<i>Operating Income (Loss)</i>	<u>(662,428)</u>	<u>11,410,195</u>	<u>10,747,767</u>	<u>503,692</u>
<b>Non-Operating Revenues (Expenses)</b>				
Interest	13,842	92,547	106,389	0
Property Taxes	0	0	0	269,494
Grants	0	0	0	37,091
Interest and Fiscal Charges	(242,682)	(1,176,838)	(1,419,520)	(95,076)
Loss on Sale of Capital Assets	0	(299,278)	(299,278)	0
Issuance Costs	(42,656)	(435,618)	(478,274)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(271,496)</u>	<u>(1,819,187)</u>	<u>(2,090,683)</u>	<u>211,509</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(933,924)</u>	<u>9,591,008</u>	<u>8,657,084</u>	<u>715,201</u>
Capital Contributions	113,967	15,815	129,782	0
Transfers In	650,000	0	650,000	0
Transfers Out	0	(874,000)	(874,000)	0
<i>Change in Net Position</i>	<u>(169,957)</u>	<u>8,732,823</u>	<u>8,562,866</u>	<u>715,201</u>
<i>Net Position Beginning of Year</i>	<u>8,455,304</u>	<u>62,653,824</u>		<u>11,078,367</u>
<i>Net Position End of Year</i>	<u><u>\$8,285,347</u></u>	<u><u>\$71,386,647</u></u>		<u><u>\$11,793,568</u></u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net revenue of the internal service funds reduces expenses in the business-type activities.

24,649

Change in net position of business-type activities

\$8,587,515

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
*For the Year Ended December 31, 2021*

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$923,686	\$33,409,706	\$34,333,392	\$0
Cash Received from Interfund Services Provided	0	0	0	28,183,308
Special Assessments	1,353	217,178	218,531	0
Other Cash Receipts	34,380	46,900	81,280	80,354
Cash Payments to Employees for Services	0	(8,455,013)	(8,455,013)	(402,860)
Cash Payments for Goods and Services	(1,034,565)	(11,830,950)	(12,865,515)	(2,962,481)
Cash Payments for Claims	0	0	0	(23,793,974)
Cash Payments for Workers' Compensation Premiums	0	0	0	(666,939)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	0	0	(504,666)
Cash Payments for Interfund Services Provided	0	(1,643,368)	(1,643,368)	0
Other Cash Payments	(6,516)	(309,654)	(316,170)	(12,279)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(81,662)</u>	<u>11,434,799</u>	<u>11,353,137</u>	<u>(79,537)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>				
Property Taxes	0	0	0	269,494
Grants	0	0	0	36,854
Principal Paid on Bonds	0	0	0	(230,000)
Interest Paid on Bonds	0	0	0	(76,348)
Advances Out	0	0	0	0
Transfers In	650,000	0	650,000	0
Transfers Out	0	(874,000)	(874,000)	0
<i>Net Cash Provided by (Used In) Noncapital Financing Activities</i>	<u>650,000</u>	<u>(874,000)</u>	<u>(224,000)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Contributions	113,967	15,815	129,782	0
Sale of Capital Assets	0	28,200	28,200	0
OPWC Loans Issued	0	118,717	118,717	0
General Obligation Notes Issued	1,590,000	0	1,590,000	0
Premium on Notes Issued	12,656	0	12,656	0
Revenue Bonds Issued	0	21,265,000	21,265,000	0
Premium on Revenue Bonds Issued	0	671,665	671,665	0
Principal Paid on Notes	(1,585,000)	(8,615,000)	(10,200,000)	0
Interest Paid on Notes	(15,806)	(85,911)	(101,717)	0
Principal Paid on General Obligation Bonds	(170,000)	0	(170,000)	0
Interest Paid on General Obligation Bonds	(116,077)	0	(116,077)	0
Principal Paid on Special Assessment Bonds	0	(5,000)	(5,000)	0
Interest Paid on Special Assessment Bonds	0	(885)	(885)	0
Principal Paid on Revenue Bonds	(51,900)	(616,772)	(668,672)	0
Interest Paid on Revenue Bonds	(126,239)	(1,149,787)	(1,276,026)	0
Principal Paid on OPWC Loans	(27,682)	(327,412)	(355,094)	0
Principal Paid on OWDA Loans	(10,726)	(41,865)	(52,591)	0
Interest Paid on OWDA Loans	0	(1,590)	(1,590)	0
Issuance Costs	(42,656)	(435,618)	(478,274)	0
Payments for Capital Acquisitions	(13,979)	(4,250,476)	(4,264,455)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(443,442)</u>	<u>6,569,081</u>	<u>6,125,639</u>	<u>0</u>
<b>Cash Flows from Investing Activities</b>				
Interest on Investments	13,842	92,547	106,389	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>138,738</u>	<u>17,222,427</u>	<u>17,361,165</u>	<u>(79,537)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,318,391</u>	<u>33,987,306</u>	<u>36,305,697</u>	<u>16,414,357</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,457,129</u>	<u>\$51,209,733</u>	<u>\$53,666,862</u>	<u>\$16,334,820</u>

(continued)

**Mahoning County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2021

	Enterprise			Internal Service
	Water	Sewer	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$662,428)	\$11,410,195	\$10,747,767	\$503,692
Adjustments:				
Depreciation	601,020	4,306,762	4,907,782	0
<i>(Increase) Decrease in Assets and Deferred Outflows:</i>				
Accounts Receivable	(7,582)	(196,094)	(203,676)	(4,826)
Intergovernmental Receivable	0	(135,666)	(135,666)	(9,831)
Prepaid Items	0	0	0	58,288
Special Assessments	1,353	2,470	3,823	0
Net Pension Asset	0	(7,231)	(7,231)	0
Net OPEB Asset	0	(3,183,201)	(3,183,201)	0
Deferred Outflow - Pension	0	1,080,940	1,080,940	0
Deferred Outflow - OPEB	0	611,408	611,408	0
Deferred Outflow - Asset Retirement Obligation	0	232,125	232,125	0
<i>Increase (Decrease) in Liabilities and Deferred Inflows:</i>				
Accounts Payable	1,841	(51,148)	(49,307)	25,482
Contracts Payable	(15,866)	308,140	292,274	0
Accrued Wages	0	49,690	49,690	2,157
Matured Compensated Absences Payable	0	94,857	94,857	0
Compensated Absences Payable	0	5,517	5,517	0
Special Termination Benefits Payable	0	218,920	218,920	0
Net Pension Liability	0	(30,332)	(30,332)	0
Deferred Inflow - Pension	0	(1,789,429)	(1,789,429)	0
Deferred Inflow - OPEB	0	(1,461,920)	(1,461,920)	0
Intergovernmental Payable	0	(31,204)	(31,204)	(247,039)
Claims Payable	0	0	0	(407,460)
<i>Total Adjustments</i>	580,766	24,604	605,370	(583,229)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$81,662)	\$11,434,799	\$11,353,137	(\$79,537)

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2021*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$13,057,425
Cash and Cash Equivalents in Segregated Accounts	3,936,806
Property Taxes Receivable	267,484,733
Intergovernmental Receivable	9,399,547
Special Assessments Receivable	<u>25,491,235</u>
<i>Total Assets</i>	<u>319,369,746</u>
<b>Liabilities</b>	
Accounts Payable	635,896
Intergovernmental Payable	<u>19,482,293</u>
<i>Total Liabilities</i>	<u>20,118,189</u>
<b>Deferred Inflows of Resources</b>	
Property Taxes	<u>237,386,336</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$61,865,221</u></u>

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2021*

<b>Additions</b>	
Intergovernmental	\$19,780,241
Amounts Received as Fiscal Agent	9,931,996
Licenses, Permits and Fees for Other Governments	46,002,148
Fines and Forfeitures for Other Governments	3,374,606
Property Tax Collections for Other Governments	236,422,492
Excise Tax Collections for Other Governments	439,533
Special Assessment Collections for Other Governments	7,231,823
Sheriff Sales Collections for Others	3,366,875
Miscellaneous	21,209,080
	21,209,080
<i>Total Additions</i>	347,758,794
<b>Deductions</b>	
Distributions of State Funds to Other Governments	19,780,240
Licenses, Permits and Fees Distributions to Other Governments	45,910,306
Fines and Forfeitures Distributions to Other Governments	3,088,209
Property Tax Distributions to Other Governments	234,362,047
Excise Tax Distributions to Other Governments	439,533
Special Assessment Distributions to Other Governments	3,129,189
Sheriff Sales Distributions to Others	3,366,875
Distributions as Fiscal Agent	9,019,491
Miscellaneous	21,444,084
	21,444,084
<i>Total Deductions</i>	340,539,974
<i>Net Increase in Fiduciary Net Position</i>	7,218,820
<i>Net Position Beginning of Year</i>	54,646,401
<i>Net Position End of Year</i>	\$61,865,221

See accompanying notes to the basic financial statements

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 - Reporting Entity**

Mahoning County, Ohio (The County) was created in 1846. The County operates as a political subdivision of the State of Ohio exercising only those powers conferred by the Ohio Legislature. The County voters elect a total of eleven legislative and administrative County Officials. The three member Board of Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer and tax assessor while the County Treasurer serves as the custodian of all County funds and as tax collector. In addition, there are six other elected administrative officials provided for by Ohio law, which include: the Clerk of Courts, Recorder, Coroner, Engineer, Prosecuting Attorney and Sheriff. The judicial branch of the County includes five Common Pleas Court Judges, four County (area) Judges, one Domestic Relations Judge, one Juvenile Court Judge and one Probation Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Mahoning County, this includes the Department of Human Services, the Children Services Board, the Mahoning County Board of Developmental Disabilities (MCBDD), the Board of Mental Health, the Board of Health and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations which are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Discretely Presented Component Units - The component unit column in the financial statements identifies the financial data of the County's component units, the Mahoning County Land Reutilization Corporation and the Mahoning County Transportation Improvement District. They are reported separately to emphasize that they are legally separate from the County.

***Mahoning County Land Reutilization Corporation*** - Mahoning County Land Reutilization Corporation is a legally separate, non-profit organization, which provides community improvements through strategically acquiring tax foreclosed property and other foreclosed property from Common Pleas Court proceedings, Sheriff's Sale, Bank Real Estate Owned, County Auditor, third parties and through donations. The Corporation then strives to put the properties back to productive use. Because the relationship is so significant, it would be misleading to exclude the Mahoning County Land Reutilization Corporation from presentation in the County's financial statements. Mahoning County Land Reutilization Corporation is reflected as a component unit of Mahoning County. The component unit operates on a year ending December 31. Separately issued financial statements can be obtained from Mahoning County Land Reutilization Corporation, 20 West Federal Street, Suite M-5, Youngstown, Ohio 44503.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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***Mahoning County Transportation Improvement District*** - Mahoning County Transportation Improvement District is a legally separate, transportation improvement district created under Ohio Revised Code section 5540.02. The purpose of the District is to improve the transportation system in Mahoning County in order to contribute to the creation or preservation of jobs, employment opportunities and the economic welfare of the people within the jurisdiction of the District. The County appoints the majority of the District's Board of Trustees. Because the County appoints a voting majority of the Board of Trustees, the County is able to impose its will on the operation of the District. As a result, the District will be reported as a discretely presented component unit of Mahoning County. The District had no significant activity has occurred. As a result, no financial information is presented in the discretely presented component unit column.

The County participates in one shared risk pool and six jointly governed organizations. These organizations are the County Risk Sharing Authority, Inc., the Western Reserve Port Authority, the Mahoning and Columbiana Training Association, Inc., the Mahoning County Family and Children First Council, the EASTGATE Regional Council of Governments, the North East Ohio Network and the Joint Communications District Regional Council of Governments. These organizations are presented in Notes 13 and 23 to the basic financial statements.

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County Treasury. In the case of the separate agencies, boards and commissions, the County serves as fiscal agent, but the organization is not considered a part of Mahoning County. Accordingly the activity of the following entities is presented as custodial funds within Mahoning County's financial statements:

Mahoning County Board of Health  
Mahoning County Soil and Water Conservation

Information in the notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 27.

## **Note 2 - Summary of Significant Accounting Policies**

The financial statements of Mahoning County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The more significant of the County's accounting policies are described below.

### ***Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

***Government-wide Financial Statements*** The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

***Fund Financial Statements*** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

***Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

***Governmental Funds*** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

***General Fund*** This fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Criminal and Administrative Justice Fund*** This fund is used to account for and report sales and use tax revenues restricted for costs related to the sheriff, prosecutor, coroner and 911 operations.

***Children Services Board Fund*** This fund is used to account for and report the restricted County-wide property tax levy, State grants and reimbursements used for County child care programs. State law restricts the expenditures of these resources to programs designed to aid children from troubled families. Major expenditures are for foster homes, emergency shelters, medical costs, counseling and parental training.

***Developmental Disabilities Board Fund*** This fund is used to account for and report the operation of a school and resident homes for the developmentally disabled. Restricted revenue sources include a County-wide property tax levy and Federal and State grants.

***American Rescue Plan Act Fund*** This fund is used to account for and report restricted federal monies used to respond to the public health emergency with respect to COVID-19 and its negative economic impacts on local governments.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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The other governmental funds of the County account for and report grants and other resources whose use is restricted, committed or assigned to a particular purpose.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

**Enterprise Funds** - Enterprise funds may be used to account for and report any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

**Water Fund** The water fund accounts for and reports revenues generated from the charges for distribution of water to the residential and commercial users of the County.

**Sewer Fund** The sewer fund accounts for and reports sewer services to County individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

**Internal Service Funds** Internal service funds account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on County departments' costs of the vehicle pool, workers' compensation, self insurance programs for employee medical benefits and County departments' costs of the telephone data board.

**Fiduciary Fund Types** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into the following four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for State shared resources received from the State and various taxes and assessments for the benefit of and distributed to other governments; and for assets held by the County as fiscal agent for the Board of Health and other districts and entities; and for various court fines, fees and various other revenues collected for the benefit of and distributed to other governments.

**Measurement Focus**

**Government-wide Financial Statements** The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

**Fund Financial Statements** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activities recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deletions from custodial funds.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statements presented for the proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred inflows/outflows of resources and in the presentation of expenses versus expenditures.

***Revenues - Exchange and Nonexchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes and grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (See Note 8), federal and state grants and subsidies, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), fees and rentals.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position and the proprietary funds statement of fund net position for deferred charges on refunding, pension, OPEB and asset retirement obligations. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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expensed in a systematic and rational manner over the tangible asset's useful life. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB are explained in Notes 14 and 15.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB, unavailable revenue and gain on refunding. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, permissive sales tax, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 19. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. Deferred inflows of resources related to pension and OPEB are reported on the government-wide statement of net position. (See Notes 14 and 15)

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***Pensions/Other Postemployment Benefits (OPEB)***

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

***Cash and Cash Equivalents***

To improve cash management, cash received by the County Treasurer is pooled. Cash balances, except cash held by a fiscal agent or held in segregated accounts are pooled and invested in short-term investments in order to provide improved cash management. Individual fund integrity is maintained through County records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank account. These interest bearing depository accounts are reported as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County Treasury.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balances in these accounts are presented on the statement of fund net position as "cash and cash equivalents with fiscal agents."

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balance in this account is presented as “cash and cash equivalents with fiscal agents” and represents the monies held for the County.

During 2021, investments were limited to STAR Ohio, federated government obligations funds, federal home loan bank bonds, federal national mortgage association bonds, federal home loan mortgage corporation bonds, federal farm credit bonds, farmer mac (agriculture mortgage backed securities bonds), commercial paper, U.S. Treasury notes, municipal bonds, corporate notes and bonds, foreign government bonds and negotiable certificates of deposit.

Except for nonparticipating investment contracts and STAR Ohio, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as nonnegotiable certificates of deposit are reported at cost. The County’s commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. The County measures its investments in the federated government obligations funds at the net asset value (NAV) per share provided by Federated Government Obligations. The fair value of investments declined during 2021 resulting in negative investment earnings of \$1,775,492.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer’s Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2021 amounted to (\$957,207), none of which was assigned from other County funds.

Investments with original maturities of three months or less at the time they are purchased and investments of the cash management pool are presented on the financial statements as cash equivalents.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

***Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

Pursuant to a bond indenture for the sewer fund, restricted assets include certain revenue bond debt proceeds, funds reserved for the redemption of matured revenue and general obligation bond interest, funds reserved for the replacement of assets and funds to cover unexpected contingencies.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Buildings, Structures and Improvements	10 - 40 Years	10 - 40 Years
Utility Plant in Service	N/A	40 Years
Vehicles	10 years	10 years
Furniture, Fixtures and Equipment	5 - 12 Years	5 - 12 Years
Infrastructure:		
Roads	25 Years	N/A
Bridges and Culverts	40 Years	N/A
Water, Sewer and Irrigation Systems	N/A	40 Years

The County reported infrastructure consisting of roads, and bridges and culverts and includes infrastructure acquired prior to December 31, 1980.

***Unearned Revenue***

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility requirements are met.

***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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***Compensated Absences***

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the termination method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the County's termination policy.

An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. The County records a liability for all accumulated unused sick leave for all employees after five years of service.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund(s) from which the employees who have resigned or retired will be paid.

***Bond Premiums***

On the government-wide financial statements, bond premiums are deferred and amortized over the term of the bonds using the straight line method. The straight-line method of amortization is not materially different from the effective-interest method. Bond premiums are presented as an increase of the face amount of the general obligation bonds payable. On governmental fund financial statements, bond premiums are received in the year the bonds are issued. Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability on the governmental fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

***Restricted*** Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

***Committed*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. The County Commissioners assigned fund balance to cover building regulations and county special projects as well as to cover a gap between estimated revenues and appropriations in 2022’s budget.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water, sewer, vehicle maintenance, workers' compensation, self-insurance programs, and the telephone data board. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, contributions of resources restricted to capital acquisition and construction and tap-in fees to the extent they exceed the cost of connection to the system.

***Interfund Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***Budgetary Process***

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the Commissioners may appropriate. The appropriations resolution is the Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control has been established by the Commissioners at the personal services and operating object level within each department for all funds. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original and final appropriations were enacted by the Commissioners.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

***Deferred Charge/Gain on Refunding***

On the government-wide financial statements and the proprietary funds financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This accounting loss/(gain) is amortized over the remaining life of the old debt or the life of the new debt whichever is shorter, using the straight-line method and is presented as deferred outflows and inflows of resources on the statement of net position. The straight line method is not materially different from the effective interest method.

**Note 3 - Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law and described above is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - are presented in the basic financial statements for the general fund and major special revenue funds.

The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
- d) Unrecorded cash, which consists of unrecorded interest and undistributed Medicaid sales tax transitional aid monies is not reported by the County on the operating statements (budget), but is reported on the GAAP basis operating statements.
- e) Investments are reported at cost (budget) rather than at fair value (GAAP).
- f) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
- g) Budgetary revenues and expenditures of the certificate of title administration, recorder equipment, community development, county special projects and employee separation reserve funds are classified to the general fund for GAAP reporting.
- h) Certain non-budgeted activity was not included in the appropriated activity of the fund.

**Mahoning County, Ohio**  
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The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds.

	Net Change in Fund Balances				
	General	Criminal and Administrative Justice	Children Services Board	Developmental Disabilities Board	American Rescue Plan Act
GAAP Basis	\$6,832,471	\$7,328,006	\$1,326,039	\$1,196,075	\$0
Net Adjustment for Revenue Accruals	675,465	(1,348,121)	285,674	122,226	12,253,411
Beginning Fair Value					
Adjustment for Investments	956,233	0	0	0	0
Ending Fair Value					
Adjustment for Investments	819,259	0	0	0	0
Advance In	784,277	0	0	0	0
Beginning Unrecorded Cash	5,024	1,310,444	0	0	0
Ending Unrecorded Cash	(176,495)	(1,310,444)	0	0	0
Non-Budgeted Activity	(438,619)	(358,300)	(283,245)	(465,057)	0
Perspective Difference:					
Certificate of Title Administration	(343,656)	0	0	0	0
Recorder Equipment	(126,543)	0	0	0	0
Community Development	1,151	0	0	0	0
County Special Projects	(274,669)	0	0	0	0
Employee Separation Reserve	(132,000)				
Net Adjustment for Expenditure Accruals	(547,688)	(709,586)	(9,129)	222,195	2,793
Advance Out	(476,003)	0	0	0	0
Encumbrances	(1,354,351)	(568,942)	0	(638,445)	(4,348,701)
Budget Basis	<u>\$6,203,856</u>	<u>\$4,343,057</u>	<u>\$1,319,339</u>	<u>\$436,994</u>	<u>\$7,907,503</u>

**Note 4 – Accountability**

The following funds had a deficit fund balance as of December 31, 2021:

Debt Service	\$3,600,882
Sheriff's Office Foreclosure	12,108
Telephone/Data Board	4,355

The debt service fund had a deficit caused by the issuance of sales tax anticipation notes. Once the notes are retired, the deficit will be eliminated.

The sheriff's office foreclosure fund had a deficit fund balance due to the recording of an interfund payable as well as payables relating to accrued wages and intergovernmental. The general fund is liable for any deficit in this fund and provides transfers when cash is required, not when accruals occur.

The telephone/data board internal service fund had a deficit due to a shortage in the cost allocation of charges for services as well as to the recognition of expenditures on an accrual basis of accounting which were substantially greater than the expenditures recognized on a cash basis. Management is currently analyzing the telephone/data board internal service fund's operations to determine appropriate steps to alleviate the deficit.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 5 - Deposits and Investments**

Monies held by the County are classified by State Statute two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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- 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
- b. Banker's acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
- 10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
  - 11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and
  - 12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

### ***Deposits***

***Custodial credit risk*** for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2021, \$861,004 of the County's total bank balance of \$131,558,962 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in an uninsured and uncollateralized balance.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

**Mahoning County, Ohio**  
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For the Year Ended December 31, 2021

At December 31, 2021, the County's board of developmental disabilities special revenue fund had a balance of \$99,464 with NEON, a jointly governed organization (See Note 23). The money is held by NEON in a pooled account which is representative of more than one entity and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and cash equivalents and investments for NEON as a whole may be obtained from their audit report. Complete financial statements can be obtained from the North East Ohio Network, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

**Investments**

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poor's	Percent of Total Investments
Net Asset Value Per Share				
STAR Ohio	\$4,230,574	Average of 51.3 days	AAAm	N/A
Federated Government Obligations Fund	33,687	Less than one year	AAAm	N/A
Total Net Asset Value Per Share	<u>\$4,264,261</u>			
Amortized Cost				
Commercial Paper	<u>11,575,811</u>	Less than one year	AA+	9.25 %
Fair Value - Level Two Inputs				
Federal Home Loan Bank Bonds	2,538,791	Less than one year	AA+	2.03
Federal Home Loan Bank Bonds	3,606,108	Less than three years	AA+	2.88
Federal Home Loan Bank Bonds	5,456,622	Less than five years	AA+	4.36
Federal National Mortgage Association Bonds	3,529,403	Less than three years	AA+	2.82
Federal National Mortgage Association Bonds	5,426,550	Less than five years	AA+	4.34
Federal Home Loan Mortgage Corporation Bonds	14,870,310	Less than three years	AA+	11.88
Federal Home Loan Mortgage Corporation Bonds	10,827,635	Less than five years	AA+	8.65
Federal Farm Credit Bonds	1,501,680	Less than one year	AA+	1.20
Federal Farm Credit Bonds	10,502,335	Less than three years	AA+	8.39
Federal Farm Credit Bonds	8,657,148	Less than five years	AA+	6.92
Farmer Mac Bonds	2,999,085	Less than three years	AA+	2.40
United States Treasury Notes	7,506,937	Less than three years	AA+	6.00
United States Treasury Notes	10,513,734	Less than five years	AA+	8.40
Municipal Bonds	7,165,513	Less than five years	AA+	5.72
Corporate Notes	1,478,160	Less than three years	A+	1.18
Corporate Bonds	4,741,134	Less than three years	A+	3.79
Foreign Government Bonds	1,994,898	Less than five years	A+	1.59
Negotiable Certificates of Deposit	<u>6,023,368</u>	Less than five years	N/A	4.81
Total Fair Value - Level Two Inputs	<u>109,339,411</u>			
Total Investments	<u>\$125,179,483</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2021. STAR Ohio and federated government obligations funds are measured at net asset value per share. Commercial paper is measured at amortized cost. The County's remaining investments are measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

**Mahoning County, Ohio**  
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**Interest Rate Risk** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County’s investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County’s investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. Repurchase agreements are limited to 30 days and the fair value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

**Credit Risk** All investments of the County carry a rating of A+, AA+ or AAAm by Standard & Poor’s. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

**Concentration of Credit Risk.** The County places no limit on the amount it may invest in any one issuer.

**Note 6 - Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Criminal and Administrative Justice	Children Services Board
<b><i>Nonspendable</i></b>			
Unclaimed monies	\$1,651,020	\$0	\$0
<b><i>Restricted for</i></b>			
Capital Projects	0	0	0
Public Safety	0	22,402,338	0
Public Works	0	0	0
Health Services	0	0	0
Human Services	0	0	16,350,818
General Government	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>22,402,338</u>	<u>16,350,818</u>
<b><i>Committed for</i></b>			
General Operations and Administration	1,301,673	0	0
Employee Separation Payments	132,000	0	0
Judicial Services	15,447	0	0
<i>Total Committed</i>	<u>1,449,120</u>	<u>0</u>	<u>0</u>
<b><i>Assigned to</i></b>			
2022 Operations	218,866	0	0
Building Regulations	291,177	0	0
County Special Projects	535,224	0	0
<i>Total Assigned</i>	<u>1,045,267</u>	<u>0</u>	<u>0</u>
<b><i>Unassigned (Deficit)</i></b>	<u>32,548,317</u>	<u>0</u>	<u>0</u>
<b><i>Total Fund Balances (Deficit)</i></b>	<u><u>\$36,693,724</u></u>	<u><u>\$22,402,338</u></u>	<u><u>\$16,350,818</u></u>

**Mahoning County, Ohio**  
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Fund Balances	Developmental Disabilities Board	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>			
Unclaimed monies	\$0	\$0	\$1,651,020
<b><i>Restricted for</i></b>			
Capital Projects	0	5,309,814	5,309,814
Public Safety	0	2,504,587	24,906,925
Public Works	0	10,462,943	10,462,943
Health Services	36,819,459	14,626,965	51,446,424
Human Services	0	1,249,078	17,599,896
General Government	0	17,329,950	17,329,950
<b><i>Total Restricted</i></b>	<b>36,819,459</b>	<b>51,483,337</b>	<b>127,055,952</b>
<b><i>Committed for</i></b>			
General Operations and Administration	0	0	1,301,673
Employee Separation Payments	0	0	132,000
Judicial Services	0	0	15,447
<b><i>Total Committed</i></b>	<b>0</b>	<b>0</b>	<b>1,449,120</b>
<b><i>Assigned to</i></b>			
2022 Operations	0	0	218,866
Building Regulations	0	0	291,177
County Special Projects	0	0	535,224
<b><i>Total Assigned</i></b>	<b>0</b>	<b>0</b>	<b>1,045,267</b>
<b><i>Unassigned (Deficit)</i></b>	<b>0</b>	<b>(3,612,990)</b>	<b>28,935,327</b>
<b><i>Total Fund Balances (Deficit)</i></b>	<b>\$36,819,459</b>	<b>\$47,870,347</b>	<b>\$160,136,686</b>

***Stabilization arrangement*** In addition to the above fund balance, the governing council adopted a resolution on July 26, 2016 to establish and maintain a revenue stabilization reserve (“rainy day fund”) in the general fund that does not meet the criteria to be classified as restricted or committed. As of December 31, 2021, the general fund stabilization reserve had reached State maximums. The principal resource for this reserve had been 60 percent of all casino revenue received by the County, with a maximum of \$1 million being set aside in any one year. The County Commissioners had also passed a resolution authorizing building permit revenues to be 100 percent allocated to the General Fund reserve balance. The reserve monies can only be used by a unanimous vote of the current County Commissioners. The General Fund reserve balance was \$6,849,109 as of December 31, 2021.

An additional resolution was adopted by the County Commissioners on December 12, 2019 allocating 60 percent of casino revenues set aside for the general fund stabilization reserve to the criminal and administrative justice fund for the purpose of revenue stability in the fund and to build a stabilization reserve. The reserve monies can only be used by a unanimous vote of the current County Commissioners. The reserve balance in the Criminal and Administrative Justice fund was \$5,533,832 as of December 31, 2021.

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes were levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

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Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$12.40 per \$1,000 of assessed value. The assessed values of real and public utility tangible personal property upon which 2021 property tax receipts were based are as follows:

Real Estate	
Residential/Agricultural	\$3,392,600,290
Other Real Estate	960,474,340
Tangible Personal Property	
Public Utility	335,523,380
Total	<u>\$4,688,598,010</u>

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2021, and for which there was an enforceable legal claim. In governmental and internal service funds, the portion of the receivable not levied to finance 2021 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

#### **Note 8 - Permissive Sales and Use Tax**

The County currently levies a 1.25 percent sales tax which is collected by the State of Ohio and remitted to the County on a monthly basis. The Board of County Commissioners first enacted 1 percent of this tax with two separate ½ percent taxes under the authority of the Ohio Revised Code. In November of 2014, the voters passed by 51 percent vote, the renewal of the May 2010 ½ percent sales tax levy, along with a ¼ percent sales tax commencing on April 1<sup>st</sup>, 2015. In May of 2019, the voters passed by 64 percent of the vote, the renewal of the ¾ percent sales tax levy. The sales tax levies are for the purpose of providing criminal and administrative justice services of the Sheriff, Coroner, Prosecutor and 9-1-1 for a five year period of time. In November 2021, the voters passed an additional 0.25 percent sales tax levy dedicated to roads, bridges and other infrastructure projects with an effective date of April 1, 2022.

The sales tax generates approximately \$52 million in revenues each year. Sales tax revenues from one ½ percent sales taxes are credited to the County's general fund and provide financing for current operating expenditures. Sales tax revenues from one ½ percent and the ¼ percent sales taxes are credited to the County's criminal and administrative justice fund and provide financing for current operating expenditures. January through October a portion of the sales tax revenues are credited to the general obligation bond retirement fund to make the sales tax debt payments when they come due.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.



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A receivable is recognized at year-end for amounts that will be received from sales which occurred during the prior year. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified basis, the amount of the receivable that will be received outside of the available period is reported as deferred inflows of resources - unavailable revenue.

**Note 9 - Receivables**

Receivables at December 31, 2021, consisted of taxes, payments in lieu of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund and intergovernmental receivables arising from grants, entitlements, and shared revenues.

No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant. All receivables except for special assessments and delinquent property taxes are expected to be collected within one year.

Special assessments expected to be collected in more than one year amount to \$10,117 in the debt service fund, \$491,360 in the 911 operations special revenue fund, \$9,759 in the water enterprise fund and \$330,764 in the sewer enterprise fund. At December 31, 2021 the amount of delinquent special assessments was \$319,476.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b><i>Governmental Funds</i></b>	
<b>General Fund</b>	
Local Government	\$1,753,593
Homestead and Rollback	351,487
Special Elections	201,570
Casino Revenues	315,583
Ohio Public Defender	602,500
<i>Total General Fund</i>	3,224,733
<b>Special Revenue Funds</b>	
<b>Major</b>	
Criminal and Administrative Justice	1,413,385
Children Services Board	154,768
Developmental Disabilities Board	1,548,118
<b>Nonmajor</b>	
Motor Vehicle Gasoline Tax	6,518,615
Board of Mental Health	275,738
911 Operations	74,979
Grants	9,879,068
Area Agency on Aging	66,154
Sheriff's Policing Revenue	22,712
<i>Total Special Revenue Funds</i>	19,953,537
<b>NonMajor Debt Service Fund</b>	
Debt Service	197,230
<b>NonMajor Capital Projects Fund</b>	
Roads and Bridges	99,324
<b>Total Governmental Funds</b>	\$23,474,824

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At December 31, 2021, the County had an intergovernmental receivable of \$3,536,826 in the sewer enterprise fund for charges to various cities and debt as well as \$27,363 and \$37,091, respectively, in the internal service funds for reimbursements from the BWC in the workers' compensation fund and homestead and rollback on tax distributions specific to the self-hospitalization fund.

***Payments in Lieu of Taxes***

According to State law, the County has established several tax incremental financing districts within the County under which the County has granted property tax exemptions and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amount of those payments generally reflects all or a portion of the property taxes which the property owners would have paid if the property had not been declared exempt. The property owners' contractual promise to make these payments in lieu of taxes generally continues until the costs of the improvement have been paid or the agreement expires, whichever occurs first. Future development by these owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**Note 10 - Capital Assets**

Capital asset activity for the year ended December 31, 2021, was as follows:

	Balance 12/31/20	Additions	Reductions	Balance 12/31/21
<b>Governmental Activities:</b>				
Capital assets not being depreciated				
Land	\$1,357,727	\$453,430	\$0	\$1,811,157
Construction in progress	14,464,275	9,732,701	(5,154,183)	19,042,793
Total capital assets not being depreciated	15,822,002	10,186,131	(5,154,183)	20,853,950
Capital assets being depreciated				
Buildings, structures and improvements	106,182,608	5,791,148	(151,212)	111,822,544
Furniture, fixtures and equipment	25,541,110	924,302	(784,889)	25,680,523
Vehicles	11,527,247	588,949	(1,036,021)	11,080,175
Infrastructure	156,947,190	5,648,766	(148,835)	162,447,121
Total capital assets being depreciated	300,198,155	12,953,165	(2,120,957)	311,030,363
Accumulated depreciation				
Buildings, structures and improvements	(57,048,299)	(3,657,345)	23,273	(60,682,371)
Furniture, fixtures and equipment	(19,874,356)	(1,155,511)	768,842	(20,261,025)
Vehicles	(8,523,748)	(802,674)	1,031,595	(8,294,827)
Infrastructure	(81,096,961)	(4,545,167)	68,104	(85,574,024)
Total accumulated depreciation	(166,543,364)	(10,160,697) *	1,891,814	(174,812,247)
Capital assets being depreciated, net	133,654,791	2,792,468	(229,143)	136,218,116
Governmental activities capital assets, net	\$149,476,793	\$12,978,599	(\$5,383,326)	\$157,072,066

**Mahoning County, Ohio**  
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\* Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$1,621,808
Judicial	360,082
Public Safety	1,925,167
Public Works	5,041,568
Health	576,993
Human Services	<u>635,079</u>
Total	<u><u>\$10,160,697</u></u>

The County received donated building and land valued at \$5,829,500 for the Mental Health and Recovery Board from the State of Ohio.

	Balance 12/31/20	Additions	Reductions	Balance 12/31/21
<b>Business type activities:</b>				
Capital assets not being depreciated				
Land	\$933,175	\$13,000	\$0	\$946,175
Construction in progress	<u>10,879,524</u>	<u>2,764,040</u>	<u>(5,137,323)</u>	<u>8,506,241</u>
Total capital assets not being depreciated	<u>11,812,699</u>	<u>2,777,040</u>	<u>(5,137,323)</u>	<u>9,452,416</u>
Capital assets being depreciated				
Buildings, structures and improvements	15,623,980	374,758	0	15,998,738
Utility plant in service	55,146,356	4,996,206	0	60,142,562
Infrastructure	140,417,230	680,309	(87,762)	141,009,777
Furniture, fixtures and equipment	1,462,198	140,263	0	1,602,461
Vehicles	<u>2,379,694</u>	<u>433,202</u>	<u>(330,110)</u>	<u>2,482,786</u>
Total capital assets being depreciated	<u>215,029,458</u>	<u>6,624,738</u>	<u>(417,872)</u>	<u>221,236,324</u>
Accumulated depreciation				
Buildings, structures and improvements	(11,865,191)	(389,057)	0	(12,254,248)
Utility plant in service	(38,815,712)	(1,015,710)	0	(39,831,422)
Infrastructure	(75,200,630)	(3,313,785)	1,463	(78,512,952)
Furniture, fixtures and equipment	(1,139,818)	(70,492)	0	(1,210,310)
Vehicles	<u>(1,192,263)</u>	<u>(118,738)</u>	<u>88,931</u>	<u>(1,222,070)</u>
Total accumulated depreciation	<u>(128,213,614)</u>	<u>(4,907,782) *</u>	<u>90,394</u>	<u>(133,031,002)</u>
Capital assets being depreciated, net	<u>86,815,844</u>	<u>1,716,956</u>	<u>(327,478)</u>	<u>88,205,322</u>
Business type activities capital assets, net	<u><u>\$98,628,543</u></u>	<u><u>\$4,493,996</u></u>	<u><u>(\$5,464,801)</u></u>	<u><u>\$97,657,738</u></u>

\* Depreciation expense was charged to business-type activities as follows:

Water	\$601,020
Sewer	<u>4,306,762</u>
Total	<u><u>\$4,907,782</u></u>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 11 - Contingent Liabilities**

***Grants***

The County received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management such disallowed claims will not have a material adverse effect on the overall position of the County.

***Litigation***

The County is party to legal proceedings. The County Commissioners are of the opinion that ultimate disposition of these claims will not have a material effect, if any, on the financial condition of the County.

**Note 12 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2021, the County contracted with CORSA for insurance coverage as follows:

General Liability	\$1,000,000
Law Enforcement Liability	1,000,000
Public Officials Liability	1,000,000
Automobile Liability	1,000,000
Building and Contents - Actual Cash Value	627,940,804
Other Property Insurance:	
Extra Expense	1,000,000
Flood and Earthquakes	100,000,000
Valuable Papers	2,500,000
Comprehensive Boiler and Machinery	100,000,000
Crime Coverage	1,000,000
Excess Liability	10,000,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$160,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$1,817,914 have been accrued as a liability based on a review of the January through March 2022 billings provided by the County Auditor's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's claims liability amounts for 2020 and 2021 were:

**Mahoning County, Ohio**  
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	Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$2,497,389	\$19,919,176	\$20,327,616	\$2,088,949
2021	2,088,949	23,522,939	23,793,974	1,817,914

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2021 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2021. The intergovernmental payable includes actual claim costs of \$256,452. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$370,738 have been accrued as a liability at December 31, 2021, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2021, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2020 and 2021 were:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2020	\$1,380,191	\$139,952	\$632,101	\$123,787	\$1,011,829
2021	1,011,829	197,088	504,666	(77,061)	627,190

**Note 13 – Shared Risk Pool**

County Risk Sharing Authority, Inc. (CORSA) is a shared risk pool among sixty-six counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of the certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2021 was \$774,054.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 14 - Defined Benefit Pension Plans**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County’s proportionate share of each pension/OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan’s fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan’s unfunded benefits is presented as a *net pension/OPEB asset* or long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 15 for the required OPEB disclosures.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

County Employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

**Mahoning County, Ohio**  
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OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

**Mahoning County, Ohio**  
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Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
<b>2021 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
<b>2021 Actual Contribution Rates</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.



**Mahoning County, Ohio**  
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For 2021, the County's contractually required contribution was \$10,459,035 for the traditional plan, \$202,243 for the combined plan and \$168,374 for the member-directed plan. Of these amounts, \$1,365,404 is reported as an intergovernmental payable for the traditional plan, \$33,002 for the combined plan, and \$26,032 for the member-directed plan.

***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

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New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$101,126 for 2021. Of this amount, \$4,080 is reported as an intergovernmental payable.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability (asset) for OPERS was measured as of December 31, 2020, and the net pension liability for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.51890140%	0.28776925%	0.00553214%	
Prior Measurement Date	<u>0.51423310%</u>	<u>0.29657860%</u>	<u>0.00563817%</u>	
Change in Proportionate Share	<u>0.00466830%</u>	<u>-0.00880935%</u>	<u>-0.00010603%</u>	
Proportionate Share of the:				
Net Pension Liability	\$76,837,999	\$0	\$707,334	\$77,545,333
Net Pension Asset	0	(830,684)	0	(830,684)
Pension Expense	507,903	28,390	(48,565)	487,728

2021 pension expense for the member-directed defined contribution plan was \$168,374. The aggregate pension expense for all pension plans was \$656,102 for 2021.

**Mahoning County, Ohio**  
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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$0	\$0	\$21,853	\$21,853
Changes of assumptions	0	51,877	196,227	248,104
Changes in proportion and differences between County contributions and proportionate share of contributions	642,796	62,100	17,084	721,980
County contributions subsequent to the measurement date	<u>10,459,035</u>	<u>202,243</u>	<u>58,590</u>	<u>10,719,868</u>
Total Deferred Outflows of Resources	<u>\$11,101,831</u>	<u>\$316,220</u>	<u>\$293,754</u>	<u>\$11,711,805</u>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$3,214,198	\$156,717	\$4,433	\$3,375,348
Net difference between projected and actual earnings on pension plan investments	29,949,210	123,535	609,586	30,682,331
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>466,914</u>	<u>0</u>	<u>41,406</u>	<u>508,320</u>
Total Deferred Inflows of Resources	<u>\$33,630,322</u>	<u>\$280,252</u>	<u>\$655,425</u>	<u>\$34,565,999</u>

\$10,719,868 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2022	(\$12,683,415)	(\$49,881)	(\$102,674)	(\$12,835,970)
2023	(4,011,166)	(28,179)	(96,906)	(4,136,251)
2024	(12,208,314)	(56,674)	(94,381)	(12,359,369)
2025	(4,084,631)	(21,233)	(126,300)	(4,232,164)
2026	0	(3,614)	0	(3,614)
Thereafter	<u>0</u>	<u>(6,694)</u>	<u>0</u>	<u>(6,694)</u>
Total	<u>(\$32,987,526)</u>	<u>(\$166,275)</u>	<u>(\$420,261)</u>	<u>(\$33,574,062)</u>

**Mahoning County, Ohio**  
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**Actuarial Assumptions – OPERS**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 then 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

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Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
<b>Total</b>	<b>100.00 %</b>	<b>5.43 %</b>

**Discount Rate** The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$146,568,889	\$76,837,999	\$18,856,877
OPERS Combined Plan	(578,416)	(830,684)	(1,018,703)

**Actuarial Assumptions - STRS**

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented below:

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	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

Post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00%	7.35%
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00%</u>	

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan

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members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

***Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,324,570	\$707,334	\$185,769

***Changes Between the Measurement Date and the Reporting date*** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

**Note 15 - Defined Benefit OPEB Plans**

See Note 14 for a description of the net OPEB asset.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

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Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced later for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.



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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$63,982 for 2021. Of this amount, \$10,413 is reported as an intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2021, STRS did not allocate any employer contributions to post-employment health care.

***OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Asset:			
Prior Measurement Date	0.50175010%	0.00553214%	
Current Measurement Date	0.49766510%	0.00563817%	
Change in Proportionate Share	-0.00408500%	0.00010603%	
Proportionate Share of the Net OPEB Asset	(\$8,939,078)	(\$116,640)	(\$9,055,718)
OPEB Expense	(54,679,280)	(6,752)	(54,686,032)

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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$4,153	\$4,153
Changes of assumptions	4,394,553	7,451	4,402,004
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	344,489	5,112	349,601
County contributions subsequent to the measurement date	<u>63,982</u>	<u>0</u>	<u>63,982</u>
Total Deferred Outflows of Resources	<u>\$4,803,024</u>	<u>\$16,716</u>	<u>\$4,819,740</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$8,067,468	\$21,370	\$8,088,838
Changes of assumptions	14,483,987	69,584	14,553,571
Net difference between projected and actual earnings on OPEB plan investments	4,761,075	32,331	4,793,406
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	<u>317,005</u>	<u>972</u>	<u>317,977</u>
Total Deferred Inflows of Resources	<u>\$27,629,535</u>	<u>\$124,257</u>	<u>\$27,753,792</u>

\$63,982 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Fiscal Year Ending December 31:			
2022	(\$12,071,720)	(\$30,464)	(\$12,102,184)
2023	(8,188,800)	(29,654)	(8,218,454)
2024	(2,068,969)	(29,153)	(2,098,122)
2025	(561,004)	(13,784)	(574,788)
2026	0	(4,584)	(4,584)
Thereafter	<u>0</u>	<u>98</u>	<u>98</u>
Total	<u>(\$22,890,493)</u>	<u>(\$107,541)</u>	<u>(\$22,998,034)</u>

**Actuarial Assumptions – OPERS**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Postretirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$2,222,753)	(\$8,939,078)	(\$14,460,438)

**Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rate** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all

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expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$9,156,939)	(\$8,939,078)	(\$8,695,329)

***Changes between the Measurement Date and the Reporting Date*** During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	11.87 initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 14.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$98,427)	(\$116,640)	\$0
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$131,239)	(\$116,640)	(\$98,588)

**Changes Between the Measurement Date and the Reporting date** In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

**Mahoning County, Ohio**  
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**Note 16 – Notes Payable**

The County’s note activity, including amounts outstanding and interest rates is as follows:

	Outstanding 12/31/2020	Issued	Retired	Outstanding 12/31/2021
<b>Governmental Activities</b>				
Various Purpose Bond Anticipation Notes - 2020	\$5,040,000	\$0	(\$5,040,000)	\$0
Premium on Bond Anticipation Notes - 2020	24,753	0	(24,753)	0
Sales Tax Anticipation Notes	4,560,000	4,630,000	(1,385,000)	7,805,000
Premium on Sales Tax Anticipation Notes	178,984	55,297	(36,461)	197,820
Sales Tax Anticipation Refunding Notes	4,615,000	0	(245,000)	4,370,000
Premium on Sales Tax Anticipation Refunding Notes	249,665	0	(16,927)	232,738
<b>Total Governmental Activities</b>	<b>\$14,668,402</b>	<b>\$4,685,297</b>	<b>(\$6,748,141)</b>	<b>\$12,605,558</b>
<b>Business Type Activities</b>				
<b>General Obligation Notes</b>				
<b>Sewer Fund</b>				
Various Sanitary Sewer Projects - 2020	\$8,615,000	\$0	(\$8,615,000)	\$0
Premium on Various Sanitary Sewer Projects	44,905	0	(44,905)	0
<b>Total Sewer Fund</b>	<b>8,659,905</b>	<b>0</b>	<b>(8,659,905)</b>	<b>0</b>
<b>Water Fund</b>				
Milton Water Project - 202	0	1,590,000	0	1,590,000
Premium on Milton Water Project	0	12,656	(4,219)	8,437
Milton Water Project - 2020	1,585,000	0	(1,585,000)	0
Premium on Milton Water Project	8,262	0	(8,262)	0
<b>Total Water Fund</b>	<b>1,593,262</b>	<b>1,602,656</b>	<b>(1,597,481)</b>	<b>1,598,437</b>
<b>Total Business Type Activities</b>	<b>\$10,253,167</b>	<b>\$1,602,656</b>	<b>(\$10,257,386)</b>	<b>\$1,598,437</b>

During 2021, the County issued \$4,630,000 in sales tax anticipation notes for governmental activities for boilers, administration building, justice center and the juvenile justice center. The notes were issued with an interest rate of 2.0 percent and will fully mature on December 1, 2040. As of December 31, 2021, all proceeds have been spent.

During 2021, the County issued \$1,590,000 in bond anticipation notes for the enterprise funds for the Milton Water Project. The notes were issued with an interest rate of 1.0 percent and will mature September 8, 2022. As of December 31, 2021, all of the proceeds have been spent.

In 2021 and prior years, the County issued sales tax anticipation notes in the bond retirement debt service fund for the purpose of paying current principal and interest payments during the year. The County issued sales tax anticipation notes in the motor vehicle gas tax fund and buildings and equipment fund for various construction and capital asset purchases. The County also issued sales tax anticipation refunding notes in 2016 to refund a large portion of the 2010B general obligation bonds that were originally issued for the purpose of street and bridge/culvert construction and the purchase of a Hazmat vehicle. The notes will be paid from the bond retirement fund with the proceeds of the County’s levy of its ½ percent sales and use tax approved by the voters. The debt service fund retired \$1,630,000 in sales tax anticipation notes during 2021. Principal and interest payments to retire the sales tax anticipation notes are as follows:

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

	Principal	Interest	Total
2022	\$1,080,000	\$315,797	\$1,395,797
2023	1,045,000	290,698	1,335,698
2024	1,060,000	266,197	1,326,197
2025	1,100,000	241,348	1,341,348
2026	735,000	211,747	946,747
2027-2031	3,291,000	738,249	4,029,249
2032-2036	2,739,000	301,290	3,040,290
2037-2040	1,125,000	56,600	1,181,600
Total	\$12,175,000	\$2,421,926	\$14,596,926

All notes are backed by the full faith and credit of the County. The note liability is reflected in the fund which received the proceeds and will repay the debt.

**Note 17 – Capital Lease**

The County has entered into a capital lease for communications equipment. This lease obligation meets the criteria of a capital lease and have been recorded as capital assets on the government-wide statements. Capital lease payments are reflected as debt service expenditures in the criminal and administrative justice special revenue fund on the basic financial statements. These expenditures are reflected as program/function expenditures on a budgetary basis.

	Governmental Activities
Asset:	
Furniture, fixtures and equipment	\$2,408,843
Less: Accumulated Depreciation	(1,385,085)
Current Book Value	\$1,023,758

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

	Governmental Activities
2022	\$283,832
2023	283,833
2024	283,833
2025	283,833
2026	283,834
Total Minimum Lease Payments	1,419,165
Less: Amount representing interest	(122,997)
Present Value of Minimum Lease Payments	\$1,296,168



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 18 - Long Term Debt**

Original issue amounts and interest rates of the County's debt issues were as follows:

Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Governmental Activities</b>			
<i>General Obligation Bonds:</i>			
Various Purpose - 2021	2.00 %	\$1,485,000	2035
Various Purpose Refunding - 2021	2.00	2,315,000	2034
Various Purpose - 2020	2.00	2,235,000	2035
Various Purpose Refunding - 2020	2.00	5,665,000	2035
MVCC Taxable Bonds - 2020	0.92 - 2.56	1,325,000	2035
Various Purpose - 2019	2.00 - 4.00	3,455,000	2044
Various Purpose Refunding - 2017	2.00 - 4.00	5,375,000	2031
Various Purpose - 2017	2.00 - 4.00	1,075,000	2027
Various Purpose Taxable Refunding - 2017	1.80 - 3.15	525,000	2027
Various Purpose Refunding - 2016	1.10 - 3.39	6,095,000	2031
Various Purpose - 2016	1.50 - 4.00	3,210,000	2041
Various Purpose - 2014	2.00 - 4.00	5,020,000	2021
Various Purpose Refunding - 2013	1.50 - 3.00	4,784,996	2021
Internal Service Refunding - 2016	1.10 - 3.39	3,425,000	2031
<i>OPWC Loans from Direct Borrowings:</i>			
Mill and Fill - 2011	0.00	262,665	2022
Division Street Bridge Replacement - 2015	0.00	354,945	2037
Road and Bridge Upgrade Phase II - 2015	0.00	1,266,880	2032
<b>Business-Type Activities</b>			
<i>Revenue Bonds:</i>			
Sewer Revenue Improvement Bonds - 2021	2.00 - 3.00	21,265,000	2050
Various Sewer Refunding Bonds - 2017	2.00 - 4.00	8,455,000	2035
Various Sewer Bonds - 2017	2.00 - 4.00	10,960,000	2037
<i>Revenue Bonds from Direct Placement:</i>			
Jackson Milton Water USDA Bonds - 2008	4.125 - 4.625	3,276,000	2048
Jackson Milton Sewer USDA Bonds - 2008	4.375 - 4.625	4,488,000	2048
Petersburg Wastewater Sewer USDA Bonds - 2009	4.125 - 4.250	2,502,000	2049
Boardman Wastewater USDA Bonds - 2017	1.875	3,338,000	2056
Five Points Improvement USDA Bonds - 2019	Various	316,572	n/a
New Middletown Pump Station USDA Bonds - 2019	Various	292,709	n/a
<i>General Obligation Bonds:</i>			
Bailey Road Water Refunding - 2016	2.00 - 4.00	100,000	2035
Water System Improvement Refunding - 2017	2.00 - 4.00	985,000	2033
<i>General Obligation Bonds from Private Placement:</i>			
Canfield Water Tower Economic Development Bonds - 2018	4.81	2,020,000	2033
<i>Special Assessment Bonds:</i>			
Canfield Sewer Extension Refunding - 2017	1.80 - 3.15	50,000	2027
<i>OWDA Loans from Direct Borrowings:</i>			
Petersburg Waterline Extension - 2010	0.00	214,509	2030
Diehl Lake - 2002	3.64	618,360	2022
<i>OPWC Loans from Direct Borrowings:</i>			
Palmyra Wastewater Plant Elimination - 2004	0.00	204,067	2023
Facility Power Correction and Security Rehab - 2008	0.00	204,217	2029
US 224 and SR 45 Sanitary Sewer - 2009	0.00	580,072	2028
SR 46 Niles - 2012	0.00	60,393	2031
Riblett Road - 2009	0.00	492,276	2032
Meander Wastewater Grit Removal - 2009	0.00	1,195,194	2030
Poland Interceptor - 2009	0.00	458,129	2029

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Debt Issue	Interest Rate	Original Issue	Year Of Maturity
<b>Business-Type Activities (continued)</b>			
<i>OPWC Loans from Direct Borrowings: (continued)</i>			
Lipkey Road Sanitary Sewer - 2013	0.00 %	\$299,361	2035
New Middletown Sanitary Sewer and Pump Station Replacement - 2013	0.00	688,817	2046
New Middletown Waste Water Treatment Plant Grit Removal System - 2014	0.00	520,000	2034
Campbell Wastewater Treatment Plant Bypass Elimination - 2016	0.00	1,143,750	2045
Poland Woods Interceptor Phase II - 2018	0.00	185,615	2039
Meander WWTP Pumps Replacement - 2018	0.00	410,000	2037
Wickliff Area Sanitary Sewer Rehab Phase IV - 2019	0.00	331,457	2040
East Middletown Road Pump Station - 2020	0.00	436,388	2040
Jackson Milton Water Meter Rehab - 2008	0.00	206,785	2029
Craig Beach Rehab - 2009	0.00	279,948	2029
Mahoning Avenue Waterline Replacement - 2014	0.00	100,366	2045

Changes in the County's long-term liabilities were as follows:

	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2021	\$0	\$1,485,000	\$0	\$1,485,000	\$90,000
Premium on Various Purpose - 2021	0	42,878	(1,021)	41,857	0
Total Various Purpose - 2021	0	1,527,878	(1,021)	1,526,857	90,000
Various Purpose Refunding - 2021	0	2,315,000	(15,000)	2,300,000	425,000
Premium on Various Purpose Refunding - 2021	0	89,418	(2,293)	87,125	0
Total Various Purpose Refunding - 2021	0	2,404,418	(17,293)	2,387,125	425,000
Various Purpose - 2020	2,235,000	0	(165,000)	2,070,000	175,000
Premium on Various Purpose - 2020	69,408	0	(4,706)	64,702	0
Total Various Purpose - 2020	2,304,408	0	(169,706)	2,134,702	175,000
Various Purpose Refunding - 2020	5,665,000	0	(535,000)	5,130,000	575,000
Premium on Various Purpose Refunding - 2020	152,559	0	(10,343)	142,216	0
Total Various Purpose Refunding - 2020	5,817,559	0	(545,343)	5,272,216	575,000
MVCC Taxable Bonds - 2020	1,325,000	0	(75,000)	1,250,000	80,000
Various Purpose - 2019	3,360,000	0	(120,000)	3,240,000	120,000
Premium on Various Purpose - 2019	370,964	0	(15,620)	355,344	0
Total Various Purpose - 2019	3,730,964	0	(135,620)	3,595,344	120,000
Various Purpose Refunding - 2017	4,335,000	0	(530,000)	3,805,000	425,000
Premium on Various Purpose Refunding - 2017	398,020	0	(26,985)	371,035	0
Total Various Purpose Refunding - 2017	4,733,020	0	(556,985)	4,176,035	425,000
Various Purpose - 2017	790,000	0	(100,000)	690,000	105,000
Premium on Various Purpose - 2017	72,882	0	(10,797)	62,085	0
Total Various Purpose - 2017	862,882	0	(110,797)	752,085	105,000
Various Purpose Taxable Refunding - 2017	380,000	0	(50,000)	330,000	50,000
Various Purpose Refunding - 2016	4,580,000	0	(490,000)	4,090,000	505,000
Various Purpose - 2016	2,525,000	0	(190,000)	2,335,000	195,000
Premium on Various Purpose - 2016	173,757	0	(7,638)	166,119	0
Total Various Purpose - 2016	\$2,698,757	\$0	(\$197,638)	\$2,501,119	\$195,000

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	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
<b>Governmental Activities (continued)</b>					
<b>General Obligation Bonds</b>					
Various Purpose - 2014	\$2,695,000	\$0	(\$2,695,000)	\$0	\$0
Premium on Various Purpose - 2014	83,889	0	(83,889)	0	0
Total Various Purpose - 2014	2,778,889	0	(2,778,889)	0	0
Various Purpose Refunding - 2013	1,540,000	0	(1,540,000)	0	0
Premium on Various Purpose Refunding - 2013	20,446	0	(20,446)	0	0
Total Various Purpose - 2013	1,560,446	0	(1,560,446)	0	0
Internal Service Fund - 2016 Refunding	2,880,000	0	(230,000)	2,650,000	240,000
<i>Total General Obligation Bonds</i>	33,651,925	3,932,296	(6,918,738)	30,665,483	2,985,000
<b>OPWC Loans from Direct Borrowings</b>					
Mill and Fill - 2011	39,400	0	(26,267)	13,133	13,133
Division Street Bridge Replacement - 2015	283,956	0	(17,747)	266,209	17,748
Road and Bridge Upgrade Phase II - 2015	910,570	0	(79,180)	831,390	79,180
Total OPWC Loans	1,233,926	0	(123,194)	1,110,732	110,061
<b>Other Long-Term Obligations</b>					
Net Pension Liability					
OPERS	94,152,274	0	(22,976,022)	71,176,252	0
STRS	1,364,237	0	(656,903)	707,334	0
<i>Total Net Pension Liability</i>	95,516,511	0	(23,632,925)	71,883,586	0
Net OPEB Liability					
OPERS	63,675,392	0	(63,675,392)	0	0
Claims Payable	507,163	25,530	(161,955)	370,738	296,590
Capital Lease Payable	1,532,494	0	(236,326)	1,296,168	243,651
Compensated Absences	11,387,306	4,692,347	(4,805,679)	11,273,974	4,964,222
Special Termination Benefits Payable	25,090	87,672	(24,988)	87,774	37,587
<i>Total Other Long-Term Obligations</i>	172,643,956	4,805,549	(92,537,265)	84,912,240	5,542,050
<i>Total Governmental Activities</i>	\$207,529,807	\$8,737,845	(\$99,579,197)	\$116,688,455	\$8,637,111
<b>Business Type Activities</b>					
<b>Revenue Bonds</b>					
Various Sewer Bonds - 2021 Serial	\$0	\$7,050,000	\$0	\$7,050,000	\$665,000
Various Sewer Bonds - 2021 Term	0	14,215,000	0	14,215,000	0
Premium on Sewer Revenue Bonds - 2021	0	671,665	(9,650)	662,015	0
Various Sewer Refunding Bonds - 2017 Serial	4,570,000	0	(340,000)	4,230,000	355,000
Various Sewer Refunding Bonds - 2017 Term	2,185,000	0	0	2,185,000	0
Premium on Sewer Refunding Bonds - 2017	334,272	0	(22,285)	311,987	0
Various Sewer Bonds - 2017 Serial	5,660,000	0	(15,000)	5,645,000	15,000
Various Sewer Bonds - 2017 Term	5,255,000	0	0	5,255,000	0
Premium on Various Sewer Bonds - 2017	370,271	0	(24,685)	345,586	0
<b>Revenue Bonds from Direct Placement</b>					
Jackson Milton Water USDA Bonds - 2008	2,802,600	0	(51,900)	2,750,700	54,200
Jackson Milton Sewer USDA Bonds - 2008	3,836,400	0	(71,300)	3,765,100	74,600
Petersburg Wastewater USDA Bonds - 2009	2,157,800	0	(39,600)	2,118,200	41,300
Boardman Wastewater USDA Bonds - 2017	3,183,700	0	(63,900)	3,119,800	65,100
Five Points Improvement USDA Bonds - 2019	23,872	0	(23,872)	0	0
New Middletown Pump Station USDA Bonds - 2019	140,309	0	(63,100)	77,209	64,300
<i>Total Revenue Bonds</i>	\$30,519,224	\$21,936,665	(\$725,292)	\$51,730,597	\$1,334,500

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	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
<b>Business Type Activities (continued)</b>					
<b>General Obligation Bonds</b>					
Water Fund					
Bailey Road Water Refunding - 2016	\$85,000	\$0	(\$5,000)	\$80,000	\$5,000
Premium on Bailey Road Water Refunding	4,572	0	(310)	4,262	0
Water System Improvement Refunding - 2017	890,000	0	(60,000)	830,000	45,000
Premium on Water System Refunding - 2017	77,569	0	(5,259)	72,310	0
<i>From Private Placement</i>					
Canfield Water Tower Economic Dev - 2018	1,835,000	0	(105,000)	1,730,000	110,000
<b>Total General Obligation Bonds</b>	<b>2,892,141</b>	<b>0</b>	<b>(175,569)</b>	<b>2,716,572</b>	<b>160,000</b>
<b>Special Assessment Bonds</b>					
Sewer Fund					
Canfield Sewer Extension Refunding - 2017	35,000	0	(5,000)	30,000	5,000
<b>Total Special Assessment Bonds</b>	<b>35,000</b>	<b>0</b>	<b>(5,000)</b>	<b>30,000</b>	<b>5,000</b>
<b>OWDA Loans from Direct Borrowings</b>					
Water					
Petersburg Waterline Extension	101,892	0	(10,726)	91,166	10,725
Sewer Fund					
Diehl Lake	63,371	0	(41,865)	21,506	21,506
<b>Total OWDA Loans</b>	<b>165,263</b>	<b>0</b>	<b>(52,591)</b>	<b>112,672</b>	<b>32,231</b>
<b>OPWC Loans from Direct Borrowings</b>					
Sewer Fund					
Palmyra Wastewater Plant Elimination	30,610	0	(10,203)	20,407	10,204
Facility Power Correction and Security Rehab	91,897	0	(10,211)	81,686	10,210
US 224 and SR 45 Sanitary Sewer	232,029	0	(29,004)	203,025	29,003
SR 46 Niles	33,516	0	(3,047)	30,469	3,047
Riblett Road	295,366	0	(24,614)	270,752	24,614
Meander Wastewater Grit Removal	567,717	0	(59,760)	507,957	59,759
Poland Interceptor	206,158	0	(22,906)	183,252	22,907
Lipkey Road Sanitary Sewer	217,037	0	(14,968)	202,069	14,968
New Middletown Sanitary Sewer and Pump Station Replacement	570,100	118,717	(13,776)	675,041	27,553
New Middletown Waste Water Treatment Plant Grit Removal System	351,000	0	(26,000)	325,000	26,000
Campbell Wastewater Treatment Plant Bypass Elimination	1,120,875	0	(45,750)	1,075,125	45,750
Poland Woods Interceptor Phase II	171,694	0	(9,281)	162,413	9,281
Meander WWTP Pumps Replacement	369,000	0	(20,500)	348,500	20,500
Wickliff Area Sanitary Sewer Rehab	303,671	0	(15,573)	288,098	15,573
East Middletown Road Pump Station	425,478	0	(21,819)	403,659	21,819
Water Fund					
Jackson Milton Water Meter Rehab	93,053	0	(10,339)	82,714	10,339
Craig Beach Rehab	125,977	0	(13,998)	111,979	13,997
Mahoning Avenue Waterline Replacement	83,638	0	(3,345)	80,293	3,346
<b>Total OPWC Loans</b>	<b>\$5,288,816</b>	<b>\$118,717</b>	<b>(\$355,094)</b>	<b>\$5,052,439</b>	<b>\$368,870</b>

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	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
<b>Business Type Activities (continued)</b>					
<b>Other Long-term Obligations</b>					
Net Pension Liability OPERS					
Sewer	\$7,489,386	\$0	(\$1,827,639)	\$5,661,747	\$0
Net OPEB Liability OPERS					
Sewer	5,065,087	0	(5,065,087)	0	0
Asset Retirement Obligation - Sewer	10,265,000	75,000	0	10,340,000	0
Compensated Absences	1,352,545	693,511	(687,994)	1,358,062	757,561
Special Termination Benefits Payable	281,727	346,903	(127,983)	500,647	135,313
<i>Total Business Type Activities</i>	<u>\$63,354,189</u>	<u>\$23,170,796</u>	<u>(\$9,022,249)</u>	<u>\$77,502,736</u>	<u>\$2,793,475</u>

During 2021, the County issued \$1,485,000 in various purpose bonds with an interest rate of 2.00 percent. The bonds were issued for a fourteen year period with a final maturity during 2035. The proceeds were used for board of health facility renovations. The bonds will be repaid from the bond retirement debt service fund.

During 2021, the County issued \$2,315,000 in various purpose refunding bonds with an interest rate of 2.00 percent. The bonds were issued for a thirteen year period with a final maturity during 2034. The proceeds were used to current refund \$2,295,000 of outstanding 2014 various purpose bonds, which had interest rates ranging from 2.00 to 4.00 percent. The 2014 various purpose bonds issue consisted of limited tax bonds (serial and term). The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of technology equipment, as well as building improvements and construction.

	Governmental Activities
	2014 Various Purpose Bonds
Outstanding at December 31, 2020	\$2,695,000
Amount Refunded	(2,295,000)
Principal Payment on Non-Refunded Portion	(400,000)
Outstanding at December 31, 2021	<u>\$0</u>

Net proceeds of \$2,331,463 were deposited in an irrevocable trust with an escrow agent to refund the governmental activities 2014 various purpose bonds. As a result, \$2,295,000 of the 2014 various purpose bonds are considered defeased and the liability for those bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included on the County's financial statements. On December 31, 2021, none of the defeased bonds were still outstanding.

2014 Various Purpose Bonds	\$2,295,000
Premium on 2014 Various Purpose Bonds	77,788
Total 2014 Various Purpose Bonds	<u>2,372,788</u>
Payment to Refunded Bond Escrow Account	<u>(2,331,463)</u>
Accounting Gain on Refunding	<u>\$41,325</u>

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The refunding will result in the recognition of an accounting gain of \$41,325 and the County in effect decreased its aggregated debt service payments by \$169,341 over the next thirteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$150,959.

During 2021, the County issued \$21,265,000 in sewer system revenue improvement bonds with interest rates ranging from 2.00 to 3.00 percent. The bonds were issued for the purpose of funding various sanitary sewer improvements. The bonds were issued for a twenty-nine year period with a final maturity during 2050. The bonds will be paid from the sewer enterprise fund. As of December 31, 2021, proceeds of \$10,082,686 have been spent.

The Various Sewer Revenue bonds maturing on December 1, 2035, 2040, 2045 and 2050 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue			
	\$3,055,000	\$4,300,000	\$4,785,000	\$2,075,000
2032	\$730,000	\$0	\$0	\$0
2033	750,000	0	0	0
2034	775,000	0	0	0
2036	0	825,000	0	0
2037	0	840,000	0	0
2038	0	860,000	0	0
2039	0	875,000	0	0
2041	0	0	915,000	0
2042	0	0	935,000	0
2043	0	0	955,000	0
2044	0	0	980,000	0
2046	0	0	0	395,000
2047	0	0	0	405,000
2048	0	0	0	415,000
2049	0	0	0	425,000
Total mandatory sinking fund payments	2,255,000	3,400,000	3,785,000	1,640,000
Amount due at stated maturity	800,000	900,000	1,000,000	435,000
Total	\$3,055,000	\$4,300,000	\$4,785,000	\$2,075,000
<i>Stated Maturity</i>	<i>12/1/2035</i>	<i>12/1/2040</i>	<i>12/1/2045</i>	<i>12/1/2050</i>

During 2020, the County issued \$2,235,000 in various purpose bonds with an interest rate of 2.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used for resurfacing County roads and replacing equipment. The bonds will be repaid from the bond retirement debt service fund.

During 2020, the County issued \$5,665,000 in various purpose refunding bonds with an interest rate of 2.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used to advance refund \$4,760,000 of outstanding 2010A various purpose bonds, which had interest rates ranging from 1.25 to 6.75 percent and \$765,000 of outstanding 2009 various purpose bonds, which had interest rates ranging from 2.00 to 4.00 percent. The 2010A various purpose bonds issue consisted of tax exempt bonds (serial and term) and Build America Bonds (BABs). The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of a Hazmat vehicle. The 2009 various purpose bonds were issued to pay current year principal payments. The bonds will be repaid from the bond retirement debt service fund.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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During 2020, the County issued \$1,325,000 in MVCC taxable bonds with interest rates ranging from 0.92 to 2.56 percent. The bonds were issued for a fifteen year period with a final maturity during 2035. The proceeds were used for the Mahoning Valley Campus of Care project. The bonds will be repaid from the bond retirement debt service fund.

During 2019, the County issued \$3,455,000 in various purpose bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a twenty-five year period with a final maturity during 2044. The proceeds were used for the following purposes: an HVAC system, the dog shelter and Oakhill building. The bonds will be repaid from the bond retirement debt service fund.

In 2019, the County was approved for a \$6,335,000 USDA loan through direct placement for the Five Points improvement project. As of December 31, 2021, the County has received proceeds of \$316,572. There have been significant delays on this project and the County is in the process of submitting a construction bid. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

In 2019, the County was approved for a \$3,300,000 USDA loan through direct placement for the New Middletown Pump Station project. As of December 31, 2021, the County has received proceeds of \$292,709. There have been significant delays on this project and the County is in the process of submitting a construction bid. This loan has not been finalized and therefore the repayment schedule is not included in the schedule of debt service payments.

During 2018, the County issued \$2,020,000 in economic development bonds through a non-tax private placement. The bonds have an interest rate of 4.81 percent and were issued for a fifteen year period with a final maturity during 2033. The proceeds were used for the Canfield Water Tower project to construct a 500,000 gallon steel storage tank and related waterlines. The water system upgrades were necessary for the health, safety and welfare of the residents, businesses and institutional users nearby in a section of Canfield Township. The bonds will be repaid from the water enterprise fund.

During 2017, the County issued \$5,375,000 in various purpose refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$1,605,000 of outstanding 2008 various purpose bonds, which had interest rates ranging from 3.00 to 5.75 percent and \$3,835,000 of outstanding 2011 various purpose bonds, which had interest rates ranging from 1.00 to 4.50 percent. The 2008 various purpose bonds included the following issues: a MUNIS ERP financial system, spring commons bridge, western reserve road, Mahoning avenue resurfacing and a JJC parking lot general obligation bond issue. The 2011 various purpose bonds included the following issues: an oakhill chiller issue and a courthouse exterior improvements general obligation bond issue. The bonds will be repaid from the bond retirement debt service fund and the motor vehicle gas tax fund.

During 2017, the County issued \$525,000 in taxable refunding bonds with interest rates ranging from 1.80 to 3.15 percent. The bonds were issued for a ten year period with a final maturity during 2027. The proceeds were used to current refund \$494,120 of outstanding 2007 various purpose bonds for the western reserve road phase II project, which had interest rates ranging from 4.00 to 5.75 percent. The bonds will be repaid from the motor vehicle gas tax fund.

During 2017, the County issued \$1,075,000 in various purpose bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for the purpose of various County engineer projects. The bonds were issued for a ten year period with a final maturity during 2027. The bonds will be repaid from the bond retirement debt service fund.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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During 2017, the County issued \$985,000 in general obligation refunding bonds for the Jackson Milton water project with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a sixteen year period with a final maturity during 2033. The proceeds were used to advance refund \$980,000 of outstanding 2008 water system improvement bonds, which had varying interest rates. The bonds will be repaid from the water enterprise fund.

During 2017, the County issued \$8,455,000 in sewer system revenue refunding bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for an eighteen year period with a final maturity during 2035. The proceeds were used to advance refund \$8,350,000 of outstanding 2010 various sewer bonds, which had interest rates ranging from 2.00 to 4.375 percent. As of December 31, 2019, proceeds of \$3,853,501 remained unspent. The bonds will be repaid from the sewer enterprise fund.

The Various Sewer Revenue Refunding bonds maturing on December 1, 2033 and 2035 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	Issue	
	\$1,055,000	\$1,130,000
2032	\$520,000	\$0
2034	0	555,000
Total mandatory sinking fund payments	520,000	555,000
Amount due at stated maturity	535,000	575,000
Total	\$1,055,000	\$1,130,000
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>

During 2017, the County issued \$50,000 in sewer special assessment refunding bonds with interest rates ranging from 1.80 to 3.15 percent. The bonds were issued for a ten year period with a final maturity during 2027. The proceeds were used to current refund \$30,880 of outstanding 2007 sewer special assessment bonds for the canfield sewer extension project, which had interest rates ranging from 4.00 to 5.25 percent. The bonds will be paid from the sewer enterprise fund.

During 2017, the County issued \$10,960,000 in sewer system revenue bonds with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for the purpose of funding sanitary sewer improvements and the acquisition of a vactor truck as well as the refunding the 2017 sewer bond anticipation notes for the waste water treatment plant maturing in January 2018. The bonds were issued for a twenty year period with a final maturity during 2037. The bonds will be paid from the sewer enterprise fund.

The Various Sewer Revenue bonds maturing on December 1, 2033, 2035 and 2037 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:



**Mahoning County, Ohio**  
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For the Year Ended December 31, 2021

Year	Issue		
	\$1,645,000	\$1,745,000	\$1,865,000
2032	\$810,000	\$0	\$0
2034	0	860,000	0
2036	0	0	915,000
Total mandatory sinking fund payments	810,000	860,000	915,000
Amount due at stated maturity	835,000	885,000	950,000
Total	<u>\$1,645,000</u>	<u>\$1,745,000</u>	<u>\$1,865,000</u>
<i>Stated Maturity</i>	<i>12/1/2033</i>	<i>12/1/2035</i>	<i>12/1/2037</i>

During 2017, the County issued \$3,338,000 in USDA revenue bonds through direct placement for the Boardman wastewater treatment plant improvements project. Revenue bonds will be paid from the sewer enterprise fund.

During 2016, the County issued \$6,095,000 in various purpose refunding bonds with interest rates ranging from 1.10 to 3.39 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$5,580,000 of outstanding 2006 various purpose bonds, which had interest rates ranging from 3.75 to 5.00 percent. The 2006 various purpose bonds included the following issues: a court of appeals issue and an oakhill renaissance general obligation bond issue. The bonds will be repaid from the bond retirement debt service fund.

During 2016, the County issued \$3,210,000 in various purpose bonds with interest rates ranging from 1.50 to 4.00 percent. The bonds were issued for the purpose of refunding the 2015 bond anticipation notes for sanitary sewer lines, the resurfacing roads project, dog shelter and improvements to poland road. The bonds were issued for a twenty-five year period with a final maturity during 2041. The bonds will be repaid from the bond retirement debt service fund.

During 2016, the County issued \$3,425,000 in internal service health claim refunding bonds with interest rates ranging from 1.10 to 3.39 percent. The bonds were issued for a fifteen year period with a final maturity during 2031. The proceeds were used to advance refund \$2,995,000 of outstanding 2011 internal service health claim bonds, which had interest rates ranging from 1.75 to 6.00 percent. The bonds will be repaid from the self-funded hospitalization internal service fund.

During 2016, the County issued \$100,000 in general obligation refunding bonds for the bailey road water project with interest rates ranging from 2.00 to 4.00 percent. The bonds were issued for a twenty year period with a final maturity during 2035. The bonds will be repaid from the water enterprise fund.

During 2014, the County issued \$5,020,000 in governmental Various Purpose Bonds. The bonds were issued for the purpose of street and bridge/culvert construction, the purchase of technology equipment, as well as building improvements and construction. The bonds will be repaid from the bond retirement debt service fund. As of December 31, 2021, these bonds were fully refunded.

During 2013, the County defeased a 2004 various purpose general obligation bond issue in order to take advantage of lower interest rates. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements. The 2013 refunding bonds will be repaid from the bond retirement debt service fund. As of December 31, 2021, these bonds were fully retired.

During 2009, the County issued \$2,502,000 in USDA revenue bonds through direct placement for sewer system improvements. Revenue bonds will be paid from the sewer enterprise fund.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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During 2008, the County issued \$3,276,000 and \$4,488,000 in USDA revenue bonds through direct placement for water and sewer system improvements, respectively. Revenue bonds will be paid from the water and sewer enterprise funds.

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County.

The County has pledged sewer revenues net of expenditures to repay revenue bonds, OWDA and OPWC loans. All the debt is payable solely from net revenues and is payable through 2056. The purposes, terms and balances outstanding are identified in the preceding tables. Annual principal and interest payments on the debt issues are expected to require 13.5 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$71,096,600. Principal and interest paid for the current year and total net revenues were \$2,137,426 and \$15,809,504, respectively.

Claims payable will be paid from the workers' compensation internal service fund.

Compensated absences will be paid from the general fund, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, sheriff's policing revenue, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems and grants special revenue funds and the sewer enterprise fund.

The early retirement incentive will be paid from the general fund, real estate assessment special revenue fund and the sewer enterprise fund.

There is no repayment schedule for the net pension and net OPEB liabilities. However, employer pension contributions are made from the following funds: the general fund, criminal and administrative justice, the department of human services, motor vehicle gas tax, child support enforcement, real estate assessment, dog and kennel, delinquent tax and assessment, county probation services, county courts, sheriff's policing revenue, sheriff's office foreclosure, solid waste management, children services board, board of mental health, board of developmental disabilities, convention and visitors bureau, 911 operations, law library, geographic information systems, and grants special revenue funds and the sewer enterprise fund. For additional information related to the net pension liability and net OPEB liability see Notes 14 and 15.

The asset retirement obligation will be paid from the sewer enterprise fund. For additional information related to the asset retirement obligation see Note 22.

In 2010, the County assumed an OWDA loan for the Petersburg Waterline Extension in the amount of \$534,216, of which \$319,707 was ARRA loan forgiveness. The balance matures July 1, 2030 and will initially be paid from user-charges. This waterline extension is for the sole use of Aqua Ohio, a private water company. Aqua Ohio will be reimbursing the County in whole for the debt payment. This debt is not included in the County's net investment in capital assets, since the capital assets do not belong to the County.

**Mahoning County, Ohio**  
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For the Year Ended December 31, 2021

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2021 are as follows:

Governmental Activities

	General Obligation Bonds - Serial and Term		<i>From Direct Borrowings</i>
	Principal	Interest	OPWC Loans Principal
	2022	\$2,985,000	\$798,765
2023	3,045,000	730,576	96,927
2024	2,785,000	649,444	96,928
2025	2,735,000	590,889	96,927
2026	2,615,000	520,530	96,927
2027 - 2031	10,085,000	1,592,061	484,636
2032 - 2036	3,695,000	549,614	128,326
2037 - 2041	1,265,000	150,450	0
2042 - 2044	165,000	13,200	0
<b>Total</b>	<b>\$29,375,000</b>	<b>\$5,595,529</b>	<b>\$1,110,732</b>

Business-Type Activities

	Revenue Bonds		<i>From Direct Placement</i>	
	Principal	Interest	USDA Revenue Bonds Principal	Interest
2022	\$1,035,000	\$1,169,544	\$235,200	\$438,922
2023	1,570,000	1,141,443	243,600	430,199
2024	1,625,000	1,092,345	252,800	421,131
2025	1,665,000	1,041,243	262,400	411,692
2026	1,715,000	988,744	272,100	401,861
2027 - 2031	9,315,000	3,987,419	1,522,600	1,847,243
2032 - 2036	10,370,000	2,275,857	1,836,600	1,533,497
2037 - 2041	5,340,000	1,007,243	2,220,900	1,149,173
2042 - 2046	4,265,000	469,163	2,692,500	677,721
2047 - 2051	1,680,000	102,000	1,685,900	161,614
2052 - 2056	0	0	529,200	25,114
<b>Total</b>	<b>\$38,580,000</b>	<b>\$13,275,001</b>	<b>\$11,753,800</b>	<b>\$7,498,167</b>

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2021

	General Obligation Bonds		<i>Private Placement</i>		Special Assessment Bonds	
	Principal	Interest	General Obligation Bonds		Principal	Interest
			Principal	Interest		
2022	\$50,000	\$22,664	\$110,000	\$83,213	\$5,000	\$538
2023	65,000	17,514	115,000	77,922	5,000	1,007
2024	75,000	22,364	120,000	72,391	5,000	1,067
2025	80,000	17,214	125,000	66,618	5,000	728
2026	80,000	12,014	130,000	60,606	5,000	838
2027 - 2031	394,000	47,296	770,000	201,299	5,000	909
2032 - 2035	166,000	8,310	360,000	26,214	0	0
Total	<u>\$910,000</u>	<u>\$147,376</u>	<u>\$1,730,000</u>	<u>\$588,263</u>	<u>\$30,000</u>	<u>\$5,087</u>

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2022	\$32,231	\$322	\$368,870
2023	10,726	0	368,870
2024	10,725	0	358,670
2025	10,726	0	358,667
2026	10,725	0	358,669
2027 - 2031	37,539	0	1,501,776
2032 - 2036	0	0	861,110
2037 - 2041	0	0	578,313
2042 - 2046	0	0	297,494
Total	<u>\$112,672</u>	<u>\$322</u>	<u>\$5,052,439</u>

The County's outstanding OPWC loans from direct borrowings of \$5,052,439 related to business-type activities and \$1,110,732 related to governmental activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$112,672 related to business-type activities contain provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2021, are an overall debt margin of \$93,297,950.

***Conduit Debt Obligations***

Periodically, the County has issued Industrial Development and Hospital Revenue Bonds. The proceeds were used to acquire, construct and equip industrial, commercial and health-care facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and therefore, are not reported in the financial statements. As of December 31, 2021, there were fourteen series of Industrial Development and Hospital Revenue Bonds outstanding. The aggregate principal amount payable for the ten series issued after January 1, 1996, was \$140.3 million at December 31, 2021. The aggregate principal amount payable for the four series issued prior to January 1, 1996 was \$10.2 million.

**Note 19 – Employee Benefits**

***Compensated Absences***

Upon retirement, employees with at least 10 years of County service credit are compensated for unused sick leave based on varying percentages of the total number of hours accumulated. For all County employees, all accumulated, unused vacation time (maximum of three years) is paid upon separation if the employee has at least one year of service with the County.

***Early Retirement Incentive***

The County's sanitary sewer department negotiated an early retirement incentive for eligible sanitary employees retiring from the Ohio Public Employees Retirement System (OPERS). The incentive amount is equal to the employee's annual salary at the time of retirement and is to be paid to the employee over 60 months. The County auditor's office has also negotiated an early retirement incentive for its eligible employees retiring from OPERS. The incentive for employees of the auditor's office is equal to half the employee's annual salary at retirement and is to be paid to the employee over 36 months. There was a liability of \$500,647 and \$87,774, respectively, for business-type and governmental activities as of December 31, 2021 for these plans.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 20 – Significant Commitments**

***Contractual Commitments***

As of December 31, 2021, the County had the following contractual construction commitments outstanding:

Vendor Name	Contract Amount	Amount Paid To Date	Remaining Contract
AP O'Horo	\$619,920	\$420,476	\$199,444
B & B Contractors and Developers	1,537,900	196,305	1,341,595
Boak & Sons	3,272,848	1,625,662	1,647,186
BSHM Architects	235,115	221,406	13,709
Buckeye Civil Design	62,235	2,500	59,735
CT Consultants Inc.	295,682	270,681	25,001
CTL Engineering	151,340	53,234	98,106
DLZ Ohio, Inc.	678,374	42,888	635,486
Environmental Design Group	159,850	41,508	118,342
Glaus, Pyle, Schomer, Burns	40,983	31,584	9,399
Insituform Technologies LLC	2,032,313	1,596,306	436,007
Lindy Paving	1,383,051	964,698	418,353
MS Consultants	188,708	164,923	23,785
Tema Roofing Service	846,640	462,075	384,565
The Murphy Contracting Group	245,945	88,817	157,128
<b>Total</b>	<b>\$11,750,904</b>	<b>\$6,183,063</b>	<b>\$5,567,841</b>

A portion of contractual commitments are being funded by ODOT and OPWC.

Remaining commitment amounts were encumbered at year end.

***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<b>Governmental Funds</b>		<b>Proprietary Funds</b>	
General	\$1,354,351	Mahoning County Sewer	\$7,118,922
Criminal and Administrative Justice	568,942	Mahoning County Water	103,733
Developmental Disabilities	638,445	<i>Total Enterprise Funds</i>	<u>\$7,222,655</u>
American Rescue Plan Act	4,348,701		
Other Governmental Funds	5,361,080	Internal Service Funds	<u>\$64,602</u>
<i>Total Governmental Funds</i>	<u>\$12,271,519</u>		

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 21 – Interfund Transactions**

***Interfund Balances***

Interfund balances at December 31, 2021, consisted of advances from the general fund to the grants and sheriff's office foreclosure special revenue funds and the building and equipment capital projects fund in the amounts of \$463,901, \$12,102 and \$82,343, respectively. All balances are expected to be paid within one year.

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfers To	Transfers From				Totals
	General	Criminal and Administrative Justice	Other Governmental Funds	Sewer	
General	\$0	\$0	\$8,255	\$0	\$8,255
Criminal and Administrative Justice	200,000	0	0	0	200,000
Other Governmental Funds	4,207,317	35,597	3,193,934	224,000	7,660,848
Water	0	0	0	650,000	650,000
<b>Totals</b>	<b>\$4,407,317</b>	<b>\$35,597</b>	<b>\$3,202,189</b>	<b>\$874,000</b>	<b>\$8,519,103</b>

During the year, the general fund made a transfer to the criminal and administrative justice fund for program costs. The general fund also made several transfers to other governmental funds for local match and capital project costs. The criminal and administrative justice fund made transfers to other governmental funds for local match related to grants. The other governmental funds made various transfers throughout the year to close completed and inactive projects and grants to their original source of funding as well as to move shared costs to the appropriate fund. The sewer fund transfers to the other governmental funds and the water fund were for shared costs.

**Note 22 – Asset Retirement Obligations**

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. These public safety issues would include removing/filling any tankage, cleaning/removing certain equipment, and backfilling certain exposed areas. These asset retirement obligations (ARO) of \$10,340,000 associated with the County waste water treatment facilities were estimated by the County Sanitary Engineer. The remaining useful life of these facilities range from 0 to 39 years.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 23 - Jointly Governed Organizations**

***Western Reserve Port Authority (Port Authority)***

The Western Reserve Port Authority is statutorily created as a separate and distinct political subdivision of the State. The eight Port Authority Board members are appointed equally by the Mahoning and Trumbull County Commissioners. The Port Authority adopts its own budget, authorizes expenditures, and hires and fires its own staff. By resolution, the Mahoning County Board of Commissioners distributed the 2 percent Lodging Excise Tax to WRPA. The County contributed \$1,201,222 to the Western Reserve Port Authority in 2021. The Board exercises total control over the operations of the Port Authority including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Western Reserve Port Authority, 1453 Youngstown-Kingsville Road NE, Vienna, Ohio 44473-9797.

***Mahoning and Columbiana Training Association, Inc.***

The Mahoning and Columbiana Training Association (MCTA) is a jointly governed organization between Mahoning and Columbiana Counties. MCTA's purpose is to foster cooperation between the member counties through sharing of facilities, manpower, grants under the Workforce Investment Act (WIA) for the purpose of providing job training for economically disadvantaged individuals and other individuals facing serious barriers to employment. The Executive Council of the MCTA is made up of three Commissioners from each of the two counties. Revenues are generated from grants received pursuant to the WIA. Effective July 1, 2004, WIA payments do not pass through the County. The Board exercises total control over the operations of the MCTA including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning and Columbiana Training Association, 20 West Federal Street, Suite 604, Youngstown, Ohio 44503.

***Mahoning County Family and Children First Council***

The Mahoning County Family and Children First Council is a jointly governed organization, which was established to promote collaborative planning of health, education, and social services for children and families. Members of the Council from Mahoning County include the Alcohol & Drug Board, Juvenile Court, Children Services Board, Mental Health Board, Juvenile, Department of Human Services, Board of Health, Board of Mental Retardation and County Administrator. Other members are the United Way, Early Intervention Collaborative, Educational Service Center, Ohio Department of Youth Services, City of Youngstown, Youngstown City Schools, Youngstown State University, Help Hotline, United Methodist Community Center, OCCHA, Associated Neighborhood Centers, Head Start, and a parent representative. All members have an equal vote on the Council. The County does not maintain an ongoing financial interest in or an ongoing responsibility for the Council. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the Mahoning County Family and Children First Council, 300 E. Scott Street, Youngstown, Ohio 44505.



**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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***EASTGATE Regional Council of Governments***

The EASTGATE Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. EASTGATE is organized as a voluntary organization of local government subdivisions in Ashtabula, Columbiana, Mahoning, and Trumbull counties. Each of the participating counties has equal representation and no financial responsibility. EASTGATE's purpose is to foster a cooperative effort in regional planning, programming, and the implementation of regional plans and programs. It is a forum for the discussion and study of common problems of a regional nature and for the development of policy and action recommendations relating thereto. Mahoning County paid membership dues totaling \$53,790 in 2021. The Board exercises total control over the operations of EASTGATE including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from the EASTGATE Regional Council of Governments, 100 East Federal Street, Suite 1000, Youngstown, Ohio 44503.

***North East Ohio Network (N.E.O.N.)***

The North East Ohio Network (N.E.O.N.) is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Mahoning, Columbiana, Geauga, Lake, Medina, Portage, Stark, Summit, Richland, Wayne, Ashtabula, Cuyahoga, Lorain and Trumbull counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of Development Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. During 2021, \$137,975 in payments were made by Mahoning County to N.E.O.N. Services were paid through the Mahoning County Board of Developmental Disabilities. The majority of these payments were for the afore-mentioned services. The Board exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. Complete financial statements can be obtained from N.E.O.N, 721 Boardman-Poland Road, Suite 103, Boardman, OH 44512.

***Joint Communications District Regional Council of Governments***

The Joint Communications District Regional Council of Governments is a jointly governed organization created under the provisions of Chapter 167 of the Ohio Revised Code. The Regional Council of Governments is organized as a voluntary organization of local governments encompassing Mahoning County and Austintown and Boardman Townships. Each of the participating entities has equal representation and no financial responsibility. The Regional Council of Governments' purpose is to promote a joint communications district to upgrade the 911 system, moving into a more advanced system replacing the antiquated and outdated system, saving each of the participating entities much needed tax dollars and helping to eliminate dead spots of coverage. Mahoning County contributed \$1,145,400 in 2021. The Board exercises total control over the operations of Regional Council of Governments including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The Boardman Township Fiscal Officer will oversee the finances. Complete financial statements can be obtained from the Fiscal Officer, Bill Leicht, 8299 Market Street, Boardman, Ohio 44512.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

**Note 24 – Change in Accounting Principle**

For 2021, the County implemented the Governmental Accounting Standards Board’s (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County’s 2021 financial statements; however, there was no effect on beginning net position/fund balance.

**Note 25 – Tax Abatement Disclosures**

For 2021, the County’s property taxes were reduced by \$320,423 under various tax abatement agreements entered into by the following subdivisions:

Subdivision	Amount of 2021 Taxes Abated
<i>Community Reinvestment Areas:</i>	
Jackson Township	\$48,776
Village of Columbiana	19,031
Village of Sebring	8,709
City of Youngstown	188,893
<i>Enterprise Zone Agreements:</i>	
Austintown Township	3,230
Coitsville Township	1,064
City of Youngstown	50,720

**Note 26 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**Note 27 – Mahoning County Land Reutilization Corporation (MCLRC)**

***Summary of Significant Accounting Policies***

*Nature of Activities*

MCLRC is a not-for-profit corporation formed by the Mahoning County Board of County Commissioners to acquire tax foreclosed property and put the properties back to productive use in Mahoning County.

*Method of Accounting*

The financial statements have been prepared utilizing the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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*Basis of Presentation*

The Corporation's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

*Cash and Cash Equivalents*

The Corporation considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

*Prepaid Items*

Payments made to vendors for services that will benefit periods beyond the current year, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

*Assets Held for Resale*

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price or estimated fair market value at the date of donation plus any costs of maintenance, rehabilitation, or demolition of structures on the properties for an amount no to exceed the net realizable value of each property. The Corporation holds the properties until the home is either sold to a new homeowner or an individual who will reuse the property.

*Capital Assets*

Capital assets are recorded at cost and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. MCLRC maintains a capitalization threshold of five hundred dollars.

All capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method for furniture and equipment in accordance with IRS guidelines.

*Accrued Liabilities and Long-Term Obligations*

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

Governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the fund. However, compensated absences and claims and judgements are reported as a liability in the fund financial statements only to the extent payments come due each period upon the occurrence of employee resignations and retirements.

*Compensated Absences*

MCLRC reports compensated absences in accordance with the provisions of GASB No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

**Mahoning County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2021*

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Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the MCLRC has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rate at year end, taking into consideration any limits specified in the MCLRC's termination policy.

*Equipment*

Property and equipment owned by MCLRC consists of furniture and equipment with an original cost of \$34,987 and accumulated depreciation of \$10,636 with an ending net value of \$24,351 at December 31, 2021. Depreciation expense amounted to \$6,804 for 2021.

*Long-Term Obligations*

MCLRC has long-term obligations consisting of a capital lease of \$17,902 and accrued compensated absences of \$47,580 at December 31, 2021.

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## Required Supplementary Information

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**Mahoning County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Eight Years (1)*

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.51890140%	0.51423310%	0.52415680%	0.53276000%
County's Proportionate Share of the Net Pension Liability	\$76,837,999	\$101,641,660	\$143,555,920	\$83,579,714
County's Covered Payroll	\$69,449,219	\$68,815,142	\$67,407,454	\$66,997,657
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	110.64%	147.70%	212.97%	124.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

2017	2016	2015	2014
0.54060890%	0.54885395%	0.54228565%	0.54885395%
\$122,763,088	\$95,068,423	\$65,405,710	\$63,928,413
\$66,275,992	\$65,030,756	\$63,353,927	\$61,879,079
185.23%	146.19%	103.24%	103.31%
77.25%	81.08%	86.45%	86.36%

**Mahoning County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net Pension Asset*  
*Ohio Public Employees Retirement System - Combined Plan*  
*Last Four Years (1)*

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.28776925%	0.29657860%	0.31884660%	0.35898505%
County's Proportionate Share of the Net Pension Asset	\$830,684	\$618,436	\$356,541	\$488,696
County's Covered Payroll	\$1,270,493	\$1,320,229	\$1,363,686	\$1,471,654
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-65.38%	-46.84%	-26.15%	-33.21%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information



**Mahoning County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net OPEB (Asset)/Liability*  
*Ohio Public Employees Retirement System - OPEB Plan*  
*Last Five Years (1)*

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB (Asset)/Liability	0.50175010%	0.49766510%	0.50767905%	0.51499500%	0.52181600%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$8,939,078)	\$68,740,479	\$66,189,364	\$55,924,664	\$52,705,188
County's Covered Payroll	\$72,284,962	\$71,683,496	\$70,262,515	\$69,703,936	\$68,800,025
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-12.37%	95.89%	94.20%	80.23%	76.61%
Plan Fiduciary Net Position as a Percentage of the Total OPEB (Asset)/Liability	115.57%	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

**Mahoning County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Nine Fiscal Years (1)*

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.00553214%	0.00563817%	0.00556514%	0.00580443%
County's Proportionate Share of the Net Pension Liability	\$707,334	\$1,364,237	\$1,230,697	\$1,276,264
County's Covered Payroll	\$682,629	\$680,443	\$653,371	\$659,864
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.49%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

\*Amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information

2017	2016	2015	2014	2013
0.00552237%	0.00622789%	0.00662730%	0.00696685%	0.00696685%
\$1,311,851	\$2,084,663	\$1,831,592	\$1,694,577	\$2,018,571
\$607,114	\$655,293	\$691,450	\$724,169	\$732,231
216.08%	318.13%	264.89%	234.00%	275.67%
75.30%	66.80%	72.10%	74.70%	69.30%

**Mahoning County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net OPEB (Asset)/Liability*  
*State Teachers Retirement System of Ohio*  
*Last Five Fiscal Years (1)*

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.00553214%	0.00563817%	0.00556514%	0.00580443%	0.00552237%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$116,640)	(\$99,091)	(\$92,173)	(\$93,272)	\$215,463
County's Covered Payroll	\$682,629	\$680,443	\$653,371	\$659,864	\$607,114
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-17.09%	-14.56%	-14.11%	-14.14%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB (Asset) Liability	174.70%	182.10%	174.70%	176.00%	47.10%

(1) Information prior to 2017 is not available.

\*Amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information

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**Mahoning County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*Ohio Public Employees Retirement System*  
*Last Nine Years (1)*

	2021	2020	2019	2018
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$10,459,035	\$10,227,448	\$10,125,130	\$9,909,325
Contributions in Relation to the Contractually Required Contribution	<u>(10,459,035)</u>	<u>(10,227,448)</u>	<u>(10,125,130)</u>	<u>(9,909,325)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$71,156,458	\$69,449,219	\$68,815,142	\$67,407,454
Pension Contributions as a Percentage of Covered Payroll	<u>14.70%</u>	<u>14.73%</u>	<u>14.71%</u>	<u>14.70%</u>
<b>Net Pension Asset - Combined Plan</b>				
Contractually Required Contribution	\$202,243	\$177,869	\$184,832	\$190,916
Contributions in Relation to the Contractually Required Contribution	<u>(202,243)</u>	<u>(177,869)</u>	<u>(184,832)</u>	<u>(190,916)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$1,444,593	\$1,270,493	\$1,320,229	\$1,363,686
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability - OPEB Plan (2)</b>				
Contractually Required Contribution	\$63,982	\$62,610	\$61,925	\$59,655
Contributions in Relation to the Contractually Required Contribution	<u>(63,982)</u>	<u>(62,610)</u>	<u>(61,925)</u>	<u>(59,655)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$74,200,601	\$72,284,962	\$71,683,496	\$70,262,515
OPEB Contributions as a Percentage of Covered Payroll	<u>0.09%</u>	<u>0.09%</u>	<u>0.09%</u>	<u>0.08%</u>

- (1) Information prior to 2013 is not available for the Traditional and Combined plans.  
(2) Information prior to 2016 is not available for the OPEB plan.  
(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

2017	2016	2015	2014	2013
\$9,167,973	\$8,384,524	\$8,219,027	\$7,999,052	\$8,428,233
(9,167,973)	(8,384,524)	(8,219,027)	(7,999,052)	(8,428,233)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$66,997,657	\$66,275,992	\$65,030,756	\$63,353,927	\$61,879,079
<u>13.68%</u>	<u>12.65%</u>	<u>12.64%</u>	<u>12.63%</u>	<u>13.62%</u>
\$191,315	\$178,333	\$164,775	\$147,610	\$153,411
(191,315)	(178,333)	(164,775)	(147,610)	(153,411)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$1,471,654	\$1,486,108	\$1,373,125	\$1,230,083	\$1,180,085
<u>13.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
\$734,078	\$1,396,760			
(734,078)	(1,396,760)			
<u>\$0</u>	<u>\$0</u>			
\$69,703,936	\$68,800,025			
<u>1.05%</u>	<u>2.03%</u>			

**Mahoning County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Years*

	2021	2020	2019	2018	2017
<b>Net Pension Liability</b>					
Contractually Required Contribution	\$101,126	\$93,461	\$92,279	\$95,321	\$89,536
Contributions in Relation to the Contractually Required Contribution	<u>(101,126)</u>	<u>(93,461)</u>	<u>(92,279)</u>	<u>(95,321)</u>	<u>(89,536)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$722,329	\$667,579	\$659,136	\$680,864	\$639,543
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability</b>					
Contractually Required Contribution	\$0	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information



2016	2015	2014	2013	2012
\$84,529	\$90,918	\$94,142	\$95,190	\$96,238
<u>(84,529)</u>	<u>(90,918)</u>	<u>(94,142)</u>	<u>(95,190)</u>	<u>(96,238)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$603,779	\$649,414	\$692,145	\$732,231	\$740,292
<u>14.00%</u>	<u>14.00%</u>	<u>13.60%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$2,758	\$7,322	\$7,403
<u>0</u>	<u>0</u>	<u>(2,758)</u>	<u>(7,322)</u>	<u>(7,403)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.40%</u>	<u>1.00%</u>	<u>1.00%</u>
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

**Mahoning County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

**Changes in Assumptions – OPERS Pension– Traditional Plan**

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Mahoning County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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**Changes in Assumptions – OPERS Pension – Combined Plan**

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

**Changes in Assumptions – STRS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Beginning in 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

**Mahoning County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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**Changes in Assumptions – OPERS OPEB**

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Benefit Terms – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

**Changes in Assumptions – STRS OPEB**

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

**Changes in Benefit Terms – STRS OPEB**

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The

**Mahoning County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

## Combining and Individual Fund Statements and Schedules

### Combining Statements – Nonmajor Governmental Funds

#### *Nonmajor Special Revenue Funds*

To account for and report the proceeds of specific revenue sources that are restricted, committed or nonspendable to expenditure for specified purposes other than debt service or capital projects.

***Department of Human Services Fund*** – To account for and report various restricted State and Federal grants and mandated transfers from the general fund to provide public assistance to general relief recipients, pay their medical assistance to providers and certain public social services.

***Motor Vehicle Gas Tax Fund*** – To account for and report restricted revenue derived from taxes on motor vehicle license and gasoline taxes. By State law, expenditures are restricted to roads and bridges for maintenance and minor constructions.

***County Engineer Fund*** – To account for and report the requirement of ORC 1301: 7-9-05(v) regarding the financial responsibilities mechanism for state or political subdivisions for an underground storage tank (UST) fund. The fund is restricted for the purpose of paying for third-party damage and corrective actions necessary to clean up a petroleum release from UST.

***Child Support Enforcement Fund*** – To account for and report the collection of fees restricted for the administration of the Child Support Enforcement Agency and court operated support enforcement activities.

***Real Estate Assessment Fund*** – To account for and report restricted monies from Auditor’s fees to assess real property within the County for tax valuation purposes as required by law.

***Dog and Kennel Fund*** – To account for and report restricted monies from the sale of dog licenses and animals at the pound. The Dog and Kennel fund also receives revenue from fines collected in the municipal courts. The shelter provides animal control and protection.

***Delinquent Tax and Assessment Collection Fund*** – To account for and report a restricted percentage of all certified delinquent taxes and assessments collected by the County Auditor’s Office on any tax duplicate. The County Auditor’s Office and County Prosecutor shall use the funds, solely in connection with the collection of delinquent taxes and assessments.

***Solid Waste Management Fund*** – To account for and report the restricted financial operations of the County’s solid waste removal activities, as well as administering recycling, refuse, litter prevention and enforcement programs within the County. Revenues are generated from user fees.

***Board of Mental Health Fund*** – To account for and report a County-wide property tax levy along with Federal and State revenues restricted for various mental health programs.

***CARES Act Fund*** – To account for and report restricted federal monies used to assist local governments with the coronavirus pandemic.

***Drug Law Enforcement Fund*** – To account for and report revenue collected from fines for drug violations restricted by the Sheriff’s and Prosecutor’s office for the enforcement of drug laws and the investigation and prosecution of drug violations.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

***Indigent Drivers Alcohol Treatment Fund*** – To account for and report restricted monies generated by fees collected by the State and remitted to the County for driver's licenses reinstatements and to account for expenditures for drug treatment services for indigent juvenile drivers.

***Clerk Fund*** – To account for and report the collection of additional fines charged on certain Common Pleas Court cases. The monies generated are restricted for use towards the computerization of the Clerk of Courts office and the computerization of legal research.

***Marriage and Divorce License Fund*** – To account for and report marriage and divorce license fees restricted for the purpose of funding shelters for victims of domestic violence.

***911 Operations Fund*** – To account for and report intergovernmental revenue restricted in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

***County Probation Services Fund*** – To account for and report the fees charged to offenders who are sentenced to probation under Senate Bill 2. These monies are restricted to fund the Adult Probation Department.

***Coroner Lab Equipment Fund*** – To account for and report the fees charged for laboratory examinations. These fees are restricted to be used to purchase necessary supplies and equipment for the laboratory and to pay any associated costs.

***County Courts Fund*** – To account for and report various fees collected by the courts as established and allowed by the State to administer court services and programs. This includes Ohio House Bill 405 and Senate House Bill 246, this fund accounts for the collection of additional fines charged on various courts. The monies generated are restricted to be used towards computerization of the Courts and legal research.

***Grants Fund*** – To account for and report restricted Federal, State and local grants received from various granting agencies for the administration and operation of various County programs.

***Law Library Resources Fund*** – To account for and report all restricted revenues received as permitted by law under ORC 307.514, and any expenditure from such fund shall be made pursuant to the annual appropriation measure adopted by the Board of County Commissioners.

***Geographic Information System Fund*** – To account for and report the restricted activity of the Geographic Information System department. This department was developed to maintain a geographic mapping database which, when fully operational, can be utilized by virtually any County department, political subdivision and the public to produce a map outlining special items.

***Board of Health Facility Improvements Fund*** – To account for and report the proceeds of debt issuances restricted for renovation improvements to the Board of Health facility.

***Convention and Visitors Bureau Fund*** – To account for and report a one percent allocation of the Hotel/Motel tax restricted for the establishment of a Mahoning County Visitor's Bureau.

***Western Reserve Port Authority Fund*** – To account for and report a two percent allocation of the Hotel/Motel tax restricted for the Western Reserve Port Authority.

***Area Agency on Aging*** – To account for and report restricted revenue received from property taxes and State grants and reimbursements used to maintain senior citizens services or facilities.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds (continued)*

***Concealed Handgun License Fund*** – To account for and report the fees collected for the issuance of licenses required in order to carry a handgun. Revenues from this fund are restricted to pay for operational costs of the license program and educational programs regarding handgun use.

***Tax Administration Negotiated Lien Fund*** – This fund was created when the Treasurer’s Office held its first ever negotiated tax lien certificate sale. The fund accounts for and reports the restricted collection of fees (permitted under Ohio Revised Code) charged to delinquent property owners and the lien sale buyer for costs associated with the preparation of and administration of holding a tax lien certificate sale.

***Sheriff’s Policing Revenue Fund*** – To account for and report charges for services restricted for the administration of policing contracts between the Sheriff and local governments.

***Ohio Peace Officer Training Fund*** – To account for and report restricted fees, licenses and permits received and expended for the continuing professional training of peace officers.

***Sheriff’s Office Foreclosure Fund*** – To account for and report restricted revenues received and expended for foreclosures.

***HAZMAT Fund*** – To account for and report restricted revenues received and expended for hazardous materials maintenance.

***Certificate of Title Administration Fund*** – To account for and report the collection of a fee for each certificate of title issued by the Clerk of Courts office. Expenditures of these fees are to pay the costs incurred by the Clerk of Courts in processing titles. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

***Recorder Equipment Fund*** – To account for and report the collection of fees charged by the County Recorder for the filing or recording of legal documents. Expenditures of these fees are for the purchase or lease of micrographic or other equipment for the recorder. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

***Community Development Fund*** – To account for and report charges received for community workforce development training programs. This fund is included with the general fund for GAAP reporting because there is no restriction on these monies.

***County Special Projects Fund*** – To account for and report the receipt of charges and transfers from the general fund used to support special/economic development projects. This fund is included with the general fund for GAAP reporting because the resolution establishing the fund does not include a revenue source.

***Employee Separation Reserve Fund*** – To account for and report transfers from the general fund committed for the use of making employee separation payments. This fund is included with the general fund for GAAP reporting because the resolution establishing the fund does not include a revenue source.



### ***Nonmajor Debt Service Fund***

***Debt Service Fund*** – To account for and report the accumulation of restricted debt proceeds, and the payment of, general long-term and special assessment principal, interest and related costs.

### ***Nonmajor Capital Projects Funds***

Capital projects funds are used to account and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds of for assets that will be held in trust.

***Roads and Bridges Fund*** – To account for and report repair, maintenance and replacement of County roads and bridges as reported by the County Engineer. The major funding source is restricted gasoline tax revenues.

***Buildings and Equipment Fund*** – To account for and report the restricted capital related financing and expenditures associated with acquiring, renovating and construction of various major capital assets other than those financed by proprietary funds.

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$46,157,571	\$738,783	\$13,363,672	\$60,260,026
Cash and Cash Equivalents				
In Segregated Accounts	117,651	0	0	117,651
Accounts Receivable	619,847	3,828	0	623,675
Intergovernmental Receivable	16,837,266	197,230	99,324	17,133,820
Permissive Sales Taxes Receivable	0	407,055	0	407,055
Property Taxes Receivable	11,305,637	2,947,457	0	14,253,094
Payments in Lieu of Taxes Receivable	0		770,362	770,362
Special Assessments Receivable	491,360	10,117	0	501,477
<i>Total Assets</i>	<u>\$75,529,332</u>	<u>\$4,304,470</u>	<u>\$14,233,358</u>	<u>\$94,067,160</u>
<b>Liabilities</b>				
Accounts Payable	\$1,482,160	\$0	\$11,602	\$1,493,762
Accrued Wages	825,287	0	0	825,287
Contracts Payable	0	0	249,300	249,300
Intergovernmental Payable	1,028,703	0	0	1,028,703
Matured Compensated Absences Payable	57,859	0	0	57,859
Interfund Payable	476,003	0	82,343	558,346
Accrued Interest Payable	529	12,125	5,946	18,600
Notes Payable	198,829	4,602,738	7,803,991	12,605,558
Unearned Revenue	1,219,441		0	1,219,441
<i>Total Liabilities</i>	<u>5,288,811</u>	<u>4,614,863</u>	<u>8,153,182</u>	<u>18,056,856</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	10,197,621	2,578,712	0	12,776,333
Payments in Lieu of Taxes	0		770,362	770,362
Unavailable Revenue	13,881,485	711,777	0	14,593,262
<i>Total Deferred Inflows of Resources</i>	<u>24,079,106</u>	<u>3,290,489</u>	<u>770,362</u>	<u>28,139,957</u>
<b>Fund Balances</b>				
Restricted	46,173,523	0	5,309,814	51,483,337
Unassigned (Deficit)	(12,108)	(3,600,882)	0	(3,612,990)
<i>Total Fund Balances</i>	<u>46,161,415</u>	<u>(3,600,882)</u>	<u>5,309,814</u>	<u>47,870,347</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$75,529,332</u>	<u>\$4,304,470</u>	<u>\$14,233,358</u>	<u>\$94,067,160</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2021*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$10,195,426	\$3,185,907	\$0	\$13,381,333
Payments in Lieu of Taxes	0	0	1,177,669	1,177,669
Permissive Sales Tax	0	446,545	1,015,225	1,461,770
Hotel/Lodging Taxes	1,843,415	0	0	1,843,415
Intergovernmental	54,031,677	432,104	5,294,731	59,758,512
Interest	60,196	0	85,365	145,561
Fees, Licenses and Permits	8,449,447	0	0	8,449,447
Fines and Forfeitures	674,626	0	0	674,626
Rentals and Royalties	20,316	0	0	20,316
Charges for Services	2,139,689	0	750	2,140,439
Contributions and Donations	2,095	0	62	2,157
Special Assessments	293,816	0	0	293,816
Other	1,461,875	34,465	67,100	1,563,440
<i>Total Revenues</i>	<u>79,172,578</u>	<u>4,099,021</u>	<u>7,640,902</u>	<u>90,912,501</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	17,864,709	240,153	0	18,104,862
Judicial	3,372,774	0	0	3,372,774
Public Safety	3,031,066	0	0	3,031,066
Public Works	9,469,064	0	0	9,469,064
Health	14,774,008	0	0	14,774,008
Human Services	25,432,143	0	0	25,432,143
Capital Outlay	0	0	11,445,454	11,445,454
Debt Service:				
Principal Retirement	388,194	3,620,000	325,000	4,333,194
Interest and Fiscal Charges	80,196	839,788	112,204	1,032,188
Issuance Costs	52,878	72,955	143,297	269,130
<i>Total Expenditures</i>	<u>74,465,032</u>	<u>4,772,896</u>	<u>12,025,955</u>	<u>91,263,883</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,707,546</u>	<u>(673,875)</u>	<u>(4,385,053)</u>	<u>(351,382)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	34,150	0	0	34,150
General Obligation Refunding Bonds Issued	0	2,315,000	0	2,315,000
General Obligation Bonds Issued	1,485,000	0	0	1,485,000
Premium on General Obligation Refunding Bonds	0	89,418	0	89,418
Premium on General Obligation Bonds	42,878	0	0	42,878
Payment to Refunded Bond Escrow Account	0	(2,331,463)	0	(2,331,463)
Transfers In	3,216,909	1,040,000	3,403,939	7,660,848
Transfers Out	(2,618,189)	0	(584,000)	(3,202,189)
<i>Total Other Financing Sources (Uses)</i>	<u>2,160,748</u>	<u>1,112,955</u>	<u>2,819,939</u>	<u>6,093,642</u>
<i>Net Change in Fund Balances</i>	6,868,294	439,080	(1,565,114)	5,742,260
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>39,293,121</u>	<u>(4,039,962)</u>	<u>6,874,928</u>	<u>42,128,087</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$46,161,415</u>	<u>(\$3,600,882)</u>	<u>\$5,309,814</u>	<u>\$47,870,347</u>

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2021*

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$798,282	\$9,013,392	\$152,398	\$380,857
Cash and Cash Equivalents				
In Segregated Accounts	0	6,749	0	2,999
Accounts Receivable	0	0	0	276,499
Intergovernmental Receivable	0	6,518,615	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$798,282</u>	<u>\$15,538,756</u>	<u>\$152,398</u>	<u>\$660,355</u>
<b>Liabilities</b>				
Accounts Payable	\$310,508	\$182,051	\$0	\$0
Accrued Wages	279,220	168,018	0	125,142
Intergovernmental Payable	165,418	100,637	0	59,165
Matured Compensated Absences Payable	28,974	0	0	310
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	529	0	0
Notes Payable	0	198,829	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>784,120</u>	<u>650,064</u>	<u>0</u>	<u>184,617</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	4,425,749	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>4,425,749</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	14,162	10,462,943	152,398	475,738
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>14,162</u>	<u>10,462,943</u>	<u>152,398</u>	<u>475,738</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$798,282</u>	<u>\$15,538,756</u>	<u>\$152,398</u>	<u>\$660,355</u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	CARES Act	Drug Law Enforcement
\$4,450,718	\$270,269	\$409,150	\$1,664,246	\$12,685,085	\$1,219,441	\$179,080
0	300	0	0	0	0	0
0	0	10,450	201,335	0	0	0
0	0	0	0	275,738	0	0
0	0	0	0	6,687,744	0	0
0	0	0	0	0	0	0
<u>\$4,450,718</u>	<u>\$270,569</u>	<u>\$419,600</u>	<u>\$1,865,581</u>	<u>\$19,648,567</u>	<u>\$1,219,441</u>	<u>\$179,080</u>
\$4,278	\$6,720	\$11,131	\$182,915	\$155,915	\$0	\$0
28,865	19,201	16,474	16,074	26,030	0	0
17,173	14,071	10,163	9,424	15,509	0	0
19,687	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	1,219,441	0
<u>70,003</u>	<u>39,992</u>	<u>37,768</u>	<u>208,413</u>	<u>197,454</u>	<u>1,219,441</u>	<u>0</u>
0	0	0	0	6,059,822	0	0
0	0	0	0	903,660	0	0
0	0	0	0	6,963,482	0	0
4,380,715	230,577	381,832	1,657,168	12,487,631	0	179,080
0	0	0	0	0	0	0
<u>4,380,715</u>	<u>230,577</u>	<u>381,832</u>	<u>1,657,168</u>	<u>12,487,631</u>	<u>0</u>	<u>179,080</u>
<u>\$4,450,718</u>	<u>\$270,569</u>	<u>\$419,600</u>	<u>\$1,865,581</u>	<u>\$19,648,567</u>	<u>\$1,219,441</u>	<u>\$179,080</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2021*

	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License	911 Operations
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$728,921	\$508,978	\$18,106	\$975,483
Cash and Cash Equivalents In Segregated Accounts	1,423	8,649	2,205	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	74,979
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	491,360
<i>Total Assets</i>	<u>\$730,344</u>	<u>\$517,627</u>	<u>\$20,311</u>	<u>\$1,541,822</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$18,473	\$41,176
Accrued Wages	0	0	0	3,743
Intergovernmental Payable	0	0	0	1,708
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>18,473</u>	<u>46,627</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	491,360
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>491,360</u>
<b>Fund Balances</b>				
Restricted	730,344	517,627	1,838	1,003,835
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>730,344</u>	<u>517,627</u>	<u>1,838</u>	<u>1,003,835</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$730,344</u>	<u>\$517,627</u>	<u>\$20,311</u>	<u>\$1,541,822</u>

County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System	Board of Health Facility Improvements
\$2,317,400	\$57,773	\$3,156,830	\$3,532,035	\$574,380	\$380,154	\$251,589
9,038	0	57,187	0	28,126	0	0
0	0	0	0	0	0	0
0	0	0	9,879,068	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$2,326,438</u>	<u>\$57,773</u>	<u>\$3,214,017</u>	<u>\$13,411,103</u>	<u>\$602,506</u>	<u>\$380,154</u>	<u>\$251,589</u>
\$708	\$0	\$18,899	\$513,318	\$16,943	\$0	\$0
4,462	0	3,126	88,111	3,794	9,295	0
2,651	0	1,821	485,867	2,199	5,523	0
0	0	0	0	0	0	0
0	0	0	463,901	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>7,821</u>	<u>0</u>	<u>23,846</u>	<u>1,551,197</u>	<u>22,936</u>	<u>14,818</u>	<u>0</u>
0	0	0	0	0	0	0
0	0	0	7,514,468	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>7,514,468</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,318,617	57,773	3,190,171	4,345,438	579,570	365,336	251,589
0	0	0	0	0	0	0
<u>2,318,617</u>	<u>57,773</u>	<u>3,190,171</u>	<u>4,345,438</u>	<u>579,570</u>	<u>365,336</u>	<u>251,589</u>
<u>\$2,326,438</u>	<u>\$57,773</u>	<u>\$3,214,017</u>	<u>\$13,411,103</u>	<u>\$602,506</u>	<u>\$380,154</u>	<u>\$251,589</u>

(continued)

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2021*

	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging	Concealed Handgun License
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$941,750	\$106,499	\$775,674	\$311,853
Cash and Cash Equivalents				
In Segregated Accounts	0	0	0	0
Accounts Receivable	39,469	92,094	0	0
Intergovernmental Receivable	0	0	66,154	0
Property Taxes Receivable	0	0	4,617,893	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$981,219</u>	<u>\$198,593</u>	<u>\$5,459,721</u>	<u>\$311,853</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$16,496	\$0
Accrued Wages	5,130	0	0	0
Intergovernmental Payable	3,080	106,657	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Unearned Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>8,210</u>	<u>106,657</u>	<u>16,496</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	0	0	4,137,799	0
Unavailable Revenue	0	0	546,248	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>4,684,047</u>	<u>0</u>
<b>Fund Balances</b>				
Restricted	973,009	91,936	759,178	311,853
Unassigned (Deficit)	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>973,009</u>	<u>91,936</u>	<u>759,178</u>	<u>311,853</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$981,219</u>	<u>\$198,593</u>	<u>\$5,459,721</u>	<u>\$311,853</u>



Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$31,463	\$82,263	\$5,745	\$444	\$177,313	\$46,157,571
0	0	0	975	0	117,651
0	0	0	0	0	619,847
0	22,712	0	0	0	16,837,266
0	0	0	0	0	11,305,637
0	0	0	0	0	491,360
<u>\$31,463</u>	<u>\$104,975</u>	<u>\$5,745</u>	<u>\$1,419</u>	<u>\$177,313</u>	<u>\$75,529,332</u>
\$0	\$0	\$0	\$0	\$2,629	\$1,482,160
0	27,774	0	828	0	825,287
0	24,540	0	597	2,500	1,028,703
0	8,888	0	0	0	57,859
0	0	0	12,102	0	476,003
0	0	0	0	0	529
0	0	0	0	0	198,829
0	0	0	0	0	1,219,441
<u>0</u>	<u>61,202</u>	<u>0</u>	<u>13,527</u>	<u>5,129</u>	<u>5,288,811</u>
0	0	0	0	0	10,197,621
0	0	0	0	0	13,881,485
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,079,106</u>
31,463	43,773	5,745	0	172,184	46,173,523
0	0	0	(12,108)	0	(12,108)
<u>31,463</u>	<u>43,773</u>	<u>5,745</u>	<u>(12,108)</u>	<u>172,184</u>	<u>46,161,415</u>
<u>\$31,463</u>	<u>\$104,975</u>	<u>\$5,745</u>	<u>\$1,419</u>	<u>\$177,313</u>	<u>\$75,529,332</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2021*

	Department of Human Services	Motor Vehicle Gas Tax	County Engineer	Child Support Enforcement
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Intergovernmental	14,042,787	13,405,531	0	3,681,380
Interest	0	57,095	1,087	0
Fees, Licenses and Permits	0	51,707	0	666,472
Fines and Forfeitures	0	102,398	0	0
Rentals and Royalties	0	12	0	0
Charges for Services	772,475	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	266,875	393,979	0	117,062
<i>Total Revenues</i>	<u>15,082,137</u>	<u>14,010,722</u>	<u>1,087</u>	<u>4,464,914</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	9,469,064	0	0
Health	0	0	0	0
Human Services	16,187,409	0	0	5,065,049
Debt Service:				
Principal Retirement	0	388,194	0	0
Interest and Fiscal Charges	0	78,450	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>16,187,409</u>	<u>9,935,708</u>	<u>0</u>	<u>5,065,049</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,105,272)</u>	<u>4,075,014</u>	<u>1,087</u>	<u>(600,135)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	33,300	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Transfers In	856,905	0	0	550,000
Transfers Out	0	(2,389,939)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>856,905</u>	<u>(2,356,639)</u>	<u>0</u>	<u>550,000</u>
<i>Net Change in Fund Balances</i>	(248,367)	1,718,375	1,087	(50,135)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>262,529</u>	<u>8,744,568</u>	<u>151,311</u>	<u>525,873</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$14,162</u>	<u>\$10,462,943</u>	<u>\$152,398</u>	<u>\$475,738</u>

Real Estate Assessment	Dog and Kennel	Delinquent Tax and Assessment Collection	Solid Waste Management	Board of Mental Health	CARES Act	Drug Law Enforcement
\$0	\$0	\$0	\$0	\$6,058,586	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	2,008,800	6,072,131	0
0	0	0	0	0	0	0
2,630,410	586,776	578,025	2,346,645	0	0	0
0	12,466	0	0	0	0	775
0	20,304	0	0	0	0	0
0	19,135	75,980	0	25	0	0
0	2,049	0	0	0	0	0
0	0	0	0	0	0	0
8,226	987	186,131	18,696	81,969	3,213	0
<u>2,638,636</u>	<u>641,717</u>	<u>840,136</u>	<u>2,365,341</u>	<u>8,149,380</u>	<u>6,075,344</u>	<u>775</u>
2,411,803	0	978,053	0	0	6,046,432	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	716,522	0	2,329,009	5,253,754	1,612	0
0	0	0	0	0	27,300	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>2,411,803</u>	<u>716,522</u>	<u>978,053</u>	<u>2,329,009</u>	<u>5,253,754</u>	<u>6,075,344</u>	<u>0</u>
<u>226,833</u>	<u>(74,805)</u>	<u>(137,917)</u>	<u>36,332</u>	<u>2,895,626</u>	<u>0</u>	<u>775</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	250,000	500,000	0	0	0	0
(200,000)	0	0	0	0	0	0
<u>(200,000)</u>	<u>250,000</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
26,833	175,195	362,083	36,332	2,895,626	0	775
4,353,882	55,382	19,749	1,620,836	9,592,005	0	178,305
<u>\$4,380,715</u>	<u>\$230,577</u>	<u>\$381,832</u>	<u>\$1,657,168</u>	<u>\$12,487,631</u>	<u>\$0</u>	<u>\$179,080</u>

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2021*

	Indigent Drivers Alcohol Treatment	Clerk	Marriage and Divorce License	911 Operations
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Hotel/Lodging Taxes	0	0	0	0
Intergovernmental	0	0	0	564,535
Interest	0	0	0	0
Fees, Licenses and Permits	0	114,619	34,957	0
Fines and Forfeitures	44,642	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	293,816
Other	0	0	0	406
<i>Total Revenues</i>	<u>44,642</u>	<u>114,619</u>	<u>34,957</u>	<u>858,757</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	54,695	0
Judicial	0	75,836	0	0
Public Safety	9,544	0	0	875,708
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>9,544</u>	<u>75,836</u>	<u>54,695</u>	<u>875,708</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>35,098</u>	<u>38,783</u>	<u>(19,738)</u>	<u>(16,951)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	35,098	38,783	(19,738)	(16,951)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>695,246</u>	<u>478,844</u>	<u>21,576</u>	<u>1,020,786</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$730,344</u></u>	<u><u>\$517,627</u></u>	<u><u>\$1,838</u></u>	<u><u>\$1,003,835</u></u>

County Probation Services	Coroner Lab Equipment	County Courts	Grants	Law Library Resources	Geographic Information System	Board of Health Facility Improvements
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	14,074,364	5,400	0	0
0	0	0	2,014	0	0	0
155,656	0	780,077	13,976	0	0	0
36,142	0	34,902	0	443,301	0	0
0	0	0	0	0	0	0
0	0	20,000	122,313	1,364	0	0
0	0	0	0	46	0	0
0	0	0	0	0	0	0
454	0	1,251	320,793	508	1,306	9,922
192,252	0	836,230	14,533,460	450,619	1,306	9,922
0	0	0	5,849,507	381,871	483,280	0
176,677	0	963,619	2,156,642	0	0	0
0	0	0	711,783	0	0	0
0	0	0	0	0	0	0
0	0	0	6,265,615	0	0	207,496
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	1,746
0	0	0	0	0	0	52,878
176,677	0	963,619	14,983,547	381,871	483,280	262,120
15,575	0	(127,389)	(450,087)	68,748	(481,974)	(252,198)
0	0	0	0	0	0	0
0	0	0	0	0	0	1,485,000
0	0	0	0	0	0	42,878
0	0	0	387,189	0	550,000	0
0	0	(19,995)	(8,255)	0	0	0
0	0	(19,995)	378,934	0	550,000	1,527,878
15,575	0	(147,384)	(71,153)	68,748	68,026	1,275,680
2,303,042	57,773	3,337,555	4,416,591	510,822	297,310	(1,024,091)
\$2,318,617	\$57,773	\$3,190,171	\$4,345,438	\$579,570	\$365,336	\$251,589

(continued)

**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2021*

	Convention and Visitors Bureau	Western Reserve Port Authority	Area Agency on Aging	Concealed Handgun License
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$4,136,840	\$0
Hotel/Lodging Taxes	553,025	1,290,390	0	0
Intergovernmental	18,766	0	132,307	0
Interest	0	0	0	0
Fees, Licenses and Permits	94,111	0	0	385,232
Fines and Forfeitures	0	0	0	0
Rentals and Royalties	0	0	0	0
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Special Assessments	0	0	0	0
Other	622	0	0	365
<i>Total Revenues</i>	<u>666,524</u>	<u>1,290,390</u>	<u>4,269,147</u>	<u>385,597</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	388,473	1,270,595	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	156,896
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	4,152,385	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>388,473</u>	<u>1,270,595</u>	<u>4,152,385</u>	<u>156,896</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>278,051</u>	<u>19,795</u>	<u>116,762</u>	<u>228,701</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Premium on General Obligation Bonds	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	278,051	19,795	116,762	228,701
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>694,958</u>	<u>72,141</u>	<u>642,416</u>	<u>83,152</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$973,009</u>	<u>\$91,936</u>	<u>\$759,178</u>	<u>\$311,853</u>

Tax Administration Negotiated Lien	Sheriff's Policing Revenue	Ohio Peace Officer Training	Sheriff's Office Foreclosure	HAZMAT	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$10,195,426
0	0	0	0	0	1,843,415
0	0	0	0	25,676	54,031,677
0	0	0	0	0	60,196
0	0	83	10,701	0	8,449,447
0	0	0	0	0	674,626
0	0	0	0	0	20,316
0	1,128,397	0	0	0	2,139,689
0	0	0	0	0	2,095
0	0	0	0	0	293,816
0	3,678	0	100	45,332	1,461,875
0	1,132,075	83	10,801	71,008	79,172,578
0	0	0	0	0	17,864,709
0	0	0	0	0	3,372,774
0	1,174,767	0	26,097	76,271	3,031,066
0	0	0	0	0	9,469,064
0	0	0	0	0	14,774,008
0	0	0	0	0	25,432,143
0	0	0	0	0	388,194
0	0	0	0	0	80,196
0	0	0	0	0	52,878
0	1,174,767	0	26,097	76,271	74,465,032
0	(42,692)	83	(15,296)	(5,263)	4,707,546
0	0	0	0	850	34,150
0	0	0	0	0	1,485,000
0	0	0	0	0	42,878
0	0	0	0	122,815	3,216,909
0	0	0	0	0	(2,618,189)
0	0	0	0	123,665	2,160,748
0	(42,692)	83	(15,296)	118,402	6,868,294
31,463	86,465	5,662	3,188	53,782	39,293,121
\$31,463	\$43,773	\$5,745	(\$12,108)	\$172,184	\$46,161,415

**Mahoning County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2021*

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,776,950	\$11,586,722	\$13,363,672
Intergovernmental Receivable	99,324	0	99,324
Payments in Lieu of Taxes Receivable	0	770,362	770,362
<i>Total Assets</i>	<u>\$1,876,274</u>	<u>\$12,357,084</u>	<u>\$14,233,358</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$11,602	\$11,602
Contracts Payable	43,350	205,950	249,300
Interfund Payable	0	82,343	82,343
Accrued Interest Payable	0	5,946	5,946
Notes Payable	0	7,803,991	7,803,991
<i>Total Liabilities</i>	<u>43,350</u>	<u>8,109,832</u>	<u>8,153,182</u>
<b>Deferred Inflows of Resources</b>			
Payments in Lieu of Taxes	0	770,362	770,362
<b>Fund Balances</b>			
Restricted	1,832,924	3,476,890	5,309,814
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,876,274</u>	<u>\$12,357,084</u>	<u>\$14,233,358</u>



**Mahoning County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2021*

	Roads and Bridges	Buildings and Equipment	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Payments in Lieu of Taxes	\$0	\$1,177,669	\$1,177,669
Permissive Sales Tax	0	1,015,225	1,015,225
Intergovernmental	4,842,067	452,664	5,294,731
Interest	10,893	74,472	85,365
Charges for Services	0	750	750
Contributions and Donations	0	62	62
Other	0	67,100	67,100
<i>Total Revenues</i>	<u>4,852,960</u>	<u>2,787,942</u>	<u>7,640,902</u>
<b>Expenditures</b>			
Capital Outlay	7,366,235	4,079,219	11,445,454
Debt Service:			
Principal Retirement	0	325,000	325,000
Interest and Fiscal Charges	0	112,204	112,204
Issuance Costs	0	143,297	143,297
<i>Total Expenditures</i>	<u>7,366,235</u>	<u>4,659,720</u>	<u>12,025,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,513,275)</u>	<u>(1,871,778)</u>	<u>(4,385,053)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	2,823,939	580,000	3,403,939
Transfers Out	0	(584,000)	(584,000)
<i>Total Other Financing Sources (Uses)</i>	<u>2,823,939</u>	<u>(4,000)</u>	<u>2,819,939</u>
<i>Net Change in Fund Balances</i>	310,664	(1,875,778)	(1,565,114)
<i>Fund Balances Beginning of Year</i>	<u>1,522,260</u>	<u>5,352,668</u>	<u>6,874,928</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,832,924</u></u>	<u><u>\$3,476,890</u></u>	<u><u>\$5,309,814</u></u>

## **Combining Statements – Internal Service Funds**

Internal service funds are used to account for and report the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

***Vehicle Maintenance Fund*** – To account for and report maintenance costs of the County vehicle pool.

***Workers' Compensation Fund*** - To account for and report self-insurance provided by the County through a retrospective rating plan with the State of Ohio for workers' compensation.

***Self-funded Hospitalization Fund*** - To account for and report claims and administration of the health care program for covered County employees and eligible dependents, and the accumulation and allocation of costs associated with health care.

***Telephone/Data Board Fund*** – To account for and report the costs of the County's telephone and data board.

**Mahoning County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2021*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$78,420	\$3,345,618	\$12,877,102	\$33,680	\$16,334,820
Receivables:					
Property Taxes	0	0	275,122	0	275,122
Intergovernmental	0	27,363	37,091	0	64,454
Accounts	0	0	12,231	0	12,231
Prepaid Items	0	361,507	0	0	361,507
<i>Total Assets</i>	<u>78,420</u>	<u>3,734,488</u>	<u>13,201,546</u>	<u>33,680</u>	<u>17,048,134</u>
<b>Deferred Outflows of Resources</b>					
Deferred Charge on Refunding	0	0	189,132	0	189,132
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	16,552	495	0	38,035	55,082
Accrued Wages	0	3,951	3,577	0	7,528
Intergovernmental Payable	0	258,751	2,545	0	261,296
Accrued Interest Payable	0	0	6,018	0	6,018
General Obligation Bonds Payable	0	0	240,000	0	240,000
Claims Payable	0	296,590	1,817,914	0	2,114,504
<i>Total Current Liabilities</i>	<u>16,552</u>	<u>559,787</u>	<u>2,070,054</u>	<u>38,035</u>	<u>2,684,428</u>
<i>Long-Term Liabilities (net of current portion):</i>					
General Obligation Bonds Payable	0	0	2,410,000	0	2,410,000
Claims Payable	0	74,148	0	0	74,148
<i>Total Long-Term Liabilities</i>	<u>0</u>	<u>74,148</u>	<u>2,410,000</u>	<u>0</u>	<u>2,484,148</u>
<i>Total Liabilities</i>	<u>16,552</u>	<u>633,935</u>	<u>4,480,054</u>	<u>38,035</u>	<u>5,168,576</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	275,122	0	275,122
<b>Net Position</b>					
Unrestricted	<u>\$61,868</u>	<u>\$3,100,553</u>	<u>\$8,635,502</u>	<u>(\$4,355)</u>	<u>\$11,793,568</u>

**Mahoning County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2021*

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Operating Revenues</b>					
Charges for Services	\$439,873	\$1,213,988	\$26,030,077	\$504,196	\$28,188,134
Other	0	51,415	29,485	0	80,900
<i>Total Operating Revenues</i>	<u>439,873</u>	<u>1,265,403</u>	<u>26,059,562</u>	<u>504,196</u>	<u>28,269,034</u>
<b>Operating Expenses</b>					
Personal Services	0	122,965	283,227	0	406,192
Materials and Supplies	425,034	1,361	0	0	426,395
Contractual Services	7,351	716,109	2,023,636	530,414	3,277,510
Claims	0	197,088	23,522,939	0	23,720,027
Change in Worker's Compensation Estimate	0	(77,061)	0	0	(77,061)
Other	12,279	0	0	0	12,279
<i>Total Operating Expenses</i>	<u>444,664</u>	<u>960,462</u>	<u>25,829,802</u>	<u>530,414</u>	<u>27,765,342</u>
<i>Operating Income (Loss)</i>	<u>(4,791)</u>	<u>304,941</u>	<u>229,760</u>	<u>(26,218)</u>	<u>503,692</u>
<b>Non-Operating Revenues (Expenses)</b>					
Property Taxes	0	0	269,494	0	269,494
Grants	0	0	37,091	0	37,091
Interest and Fiscal Charges	0	0	(95,076)	0	(95,076)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>0</u>	<u>211,509</u>	<u>0</u>	<u>211,509</u>
<i>Change in Net Position</i>	<u>(4,791)</u>	<u>304,941</u>	<u>441,269</u>	<u>(26,218)</u>	<u>715,201</u>
<i>Net Position Beginning of Year</i>	<u>66,659</u>	<u>2,795,612</u>	<u>8,194,233</u>	<u>21,863</u>	<u>11,078,367</u>
<i>Net Position End of Year</i>	<u>\$61,868</u>	<u>\$3,100,553</u>	<u>\$8,635,502</u>	<u>(\$4,355)</u>	<u>\$11,793,568</u>

**Mahoning County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2021

	Vehicle Maintenance	Workers' Compensation	Self-funded Hospitalization	Telephone/ Data Board	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b>Cash Flows from Operating Activities</b>					
Cash Received from Interfund					
Services Provided	\$439,873	\$1,213,988	\$26,025,251	\$504,196	\$28,183,308
Other Cash Receipts	0	50,869	29,485	0	80,354
Cash Payments to Employees for Services	0	(120,743)	(282,117)	0	(402,860)
Cash Payments for Goods and Services	(433,799)	(1,033)	(2,029,946)	(497,703)	(2,962,481)
Cash Payments for Claims	0	0	(23,793,974)	0	(23,793,974)
Cash Payments for Workers' Compensation Premiums	0	(666,939)	0	0	(666,939)
Cash Payments to State Bureau of Workers' Compensation for Claims	0	(504,666)	0	0	(504,666)
Other Cash Payments	(12,279)	0	0	0	(12,279)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(6,205)</u>	<u>(28,524)</u>	<u>(51,301)</u>	<u>6,493</u>	<u>(79,537)</u>
<b>Cash Flows from Noncapital and Related Financing Activities</b>					
Property Taxes	0	0	269,494	0	269,494
Grants	0	0	36,854	0	36,854
Principal Paid on Bonds	0	0	(230,000)	0	(230,000)
Interest Paid on Bonds	0	0	(76,348)	0	(76,348)
Advances Out	0	0	0	0	0
<i>Net Cash Provided by (Used in) Noncapital and Related Financing Activities</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(6,205)	(28,524)	(51,301)	6,493	(79,537)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>84,625</u>	<u>3,374,142</u>	<u>12,928,403</u>	<u>27,187</u>	<u>16,414,357</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$78,420</u></u>	<u><u>\$3,345,618</u></u>	<u><u>\$12,877,102</u></u>	<u><u>\$33,680</u></u>	<u><u>\$16,334,820</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used In) Operating Activities</b>					
Operating Income (Loss)	(\$4,791)	\$304,941	\$229,760	(\$26,218)	\$503,692
<i>(Increase) Decrease in Assets:</i>					
Accounts Receivable	0	0	(4,826)	0	(4,826)
Intergovernmental Receivable	0	(9,831)	0	0	(9,831)
Prepaid Items	0	58,288	0	0	58,288
<i>Increase (Decrease) in Liabilities</i>					
Accounts Payable	(1,414)	495	(6,310)	32,711	25,482
Accrued Wages	0	1,474	683	0	2,157
Intergovernmental Payable	0	(247,466)	427	0	(247,039)
Claims Payable	0	(136,425)	(271,035)	0	(407,460)
<i>Total Adjustments</i>	<u>(1,414)</u>	<u>(333,465)</u>	<u>(281,061)</u>	<u>32,711</u>	<u>(583,229)</u>
<i>Net Cash Provided by (Used In) Operating Activities</i>	<u><u>(\$6,205)</u></u>	<u><u>(\$28,524)</u></u>	<u><u>(\$51,301)</u></u>	<u><u>\$6,493</u></u>	<u><u>(\$79,537)</u></u>

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## Combining Statements – Fiduciary Funds

### *Fiduciary Funds*

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

### *Custodial Funds*

***Undivided Tax*** – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

***Board of Health*** – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

***Other Custodial*** – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others, including soil and water conservation.

**Mahoning County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2021*

	<u>Undivided Tax</u>	<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,069,968	\$3,914,423	\$2,073,034	\$13,057,425
Cash and Cash Equivalents in Segregated Accounts	0	0	3,936,806	3,936,806
Property Taxes Receivable	267,484,733	0	0	267,484,733
Intergovernmental Receivable	9,399,547	0	0	9,399,547
Special Assessments Receivable	25,491,235	0	0	25,491,235
<i>Total Assets</i>	<u>309,445,483</u>	<u>3,914,423</u>	<u>6,009,840</u>	<u>319,369,746</u>
<b>Liabilities</b>				
Accounts Payable	0	0	635,896	635,896
Intergovernmental Payable	16,469,515	57,899	2,954,879	19,482,293
<i>Total Liabilities</i>	<u>16,469,515</u>	<u>57,899</u>	<u>3,590,775</u>	<u>20,118,189</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	237,386,336	0	0	237,386,336
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$55,589,632</u>	<u>\$3,856,524</u>	<u>\$2,419,065</u>	<u>\$61,865,221</u>



**Mahoning County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2021*

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
<b>Additions</b>				
Intergovernmental	\$19,780,241	\$0	\$0	\$19,780,241
Amounts Received as Fiscal Agent	0	9,931,996	0	9,931,996
Licenses, Permits and Fees for Other Governments	0	0	46,002,148	46,002,148
Fines and Forfeitures for Other Governments	0	0	3,374,606	3,374,606
Property Tax Collections for Other Governments	236,422,492	0	0	236,422,492
Excise Tax Collections for Other Governments	439,533	0	0	439,533
Special Assessment Collections for Other Governments	7,231,823	0	0	7,231,823
Sheriff Sales Collections for Others	0	0	3,366,875	3,366,875
Miscellaneous	35,421	0	21,173,659	21,209,080
<i>Total Additions</i>	<u>263,909,510</u>	<u>9,931,996</u>	<u>73,917,288</u>	<u>347,758,794</u>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	19,780,240	0	0	19,780,240
Licenses, Permits and Fees Distributions to Other Governments	0	0	45,910,306	45,910,306
Fines and Forfeitures Distributions to Other Governments	0	0	3,088,209	3,088,209
Property Tax Distributions to Other Governments	234,362,047	0	0	234,362,047
Excise Tax Distributions to Other Governments	439,533	0	0	439,533
Special Assessment Distributions to Other Governments	3,129,189	0	0	3,129,189
Sheriff Sales Distributions to Others	0	0	3,366,875	3,366,875
Distributions as Fiscal Agent	0	9,019,491	0	9,019,491
Miscellaneous	35,421	0	21,408,663	21,444,084
<i>Total Deductions</i>	<u>257,746,430</u>	<u>9,019,491</u>	<u>73,774,053</u>	<u>340,539,974</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	6,163,080	912,505	143,235	7,218,820
<i>Net Position Beginning of Year</i>	<u>49,426,552</u>	<u>2,944,019</u>	<u>2,275,830</u>	<u>54,646,401</u>
<i>Net Position End of Year</i>	<u>\$55,589,632</u>	<u>\$3,856,524</u>	<u>\$2,419,065</u>	<u>\$61,865,221</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes  
in Fund Balances/Fund Equity - Budget (Non-GAAP Basis) and Actual**

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$5,382,245	\$5,208,509	\$5,213,740	\$5,231
Permissive Sales Tax	15,826,000	18,859,933	18,859,933	0
Intergovernmental	4,564,095	4,564,095	10,725,796	6,161,701
Conveyance Fees	2,351,660	2,351,660	3,584,928	1,233,268
Interest	1,500,000	800,000	646,814	(153,186)
Fees, Licenses and Permits	3,420,000	3,420,000	4,404,854	984,854
Fines and Forfeitures	1,400,000	1,400,000	1,347,134	(52,866)
Rentals and Royalties	1,506,000	1,506,000	1,659,804	153,804
Charges for Services	750,000	750,000	655,024	(94,976)
Contributions and Donations	0	0	254	254
Other	0	0	750,067	750,067
<i>Total Revenues</i>	<u>36,700,000</u>	<u>38,860,197</u>	<u>47,848,348</u>	<u>8,988,151</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	560,977	562,755	548,657	14,098
Materials and Supplies	10,000	27,000	15,729	11,271
Contractual Services	36,600	46,500	39,954	6,546
Capital Outlay	5,000	1,500	425	1,075
Total Commissioners	<u>612,577</u>	<u>637,755</u>	<u>604,765</u>	<u>32,990</u>
Microfilm				
Personal Services	241,323	248,023	243,153	4,870
Materials and Supplies	4,500	4,500	1,319	3,181
Contractual Services	30,692	168,000	166,770	1,230
Capital Outlay	5,000	5,000	301	4,699
Total Microfilm	<u>281,515</u>	<u>425,523</u>	<u>411,543</u>	<u>13,980</u>
Office of Management and Budget				
Personal Services	263,978	337,103	331,460	5,643
Materials and Supplies	3,000	5,590	4,976	614
Contractual Services	6,300	13,200	13,200	0
Capital Outlay	0	3,010	3,010	0
Total Office of Management and Budget	<u>273,278</u>	<u>358,903</u>	<u>352,646</u>	<u>6,257</u>
Purchasing				
Personal Services	208,809	231,709	226,592	5,117
Materials and Supplies	2,788	2,526	2,333	193
Contractual Services	4,200	1,700	1,700	0
Capital Outlay	0	2,762	2,762	0
Total Purchasing	<u>\$215,797</u>	<u>\$238,697</u>	<u>\$233,387</u>	<u>\$5,310</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human Resources				
Personal Services	\$128,758	\$174,958	\$171,044	\$3,914
Materials and Supplies	4,000	4,000	1,720	2,280
Contractual Services	7,117	36,262	31,755	4,507
Capital Outlay	200	656	656	0
<b>Total Human Resources</b>	<b>140,075</b>	<b>215,876</b>	<b>205,175</b>	<b>10,701</b>
Building Regulations				
Personal Services	740,653	768,553	758,743	9,810
Materials and Supplies	15,800	17,630	17,630	0
Contractual Services	57,546	54,195	54,195	0
Capital Outlay	0	483	483	0
Other	500	22,343	22,343	0
<b>Total Building Regulations</b>	<b>814,499</b>	<b>863,204</b>	<b>853,394</b>	<b>9,810</b>
Planning Commission				
Personal Services	257,139	250,431	222,663	27,768
Materials and Supplies	3,813	4,297	4,297	0
Contractual Services	39,051	52,276	52,276	0
Capital Outlay	1,566	5,352	606	4,746
<b>Total Planning Commission</b>	<b>301,569</b>	<b>312,356</b>	<b>279,842</b>	<b>32,514</b>
Facilities Management				
Personal Services	2,040,720	2,182,369	2,090,025	92,344
Materials and Supplies	185,541	321,047	309,424	11,623
Contractual Services	1,621,780	1,893,884	1,893,884	0
Capital Outlay	16,500	16,500	3,010	13,490
Other	0	96	96	0
<b>Total Facilities Management</b>	<b>3,864,541</b>	<b>4,413,896</b>	<b>4,296,439</b>	<b>117,457</b>
Auditor				
Personal Services	870,267	930,171	888,506	41,665
Materials and Supplies	21,811	21,747	21,568	179
Contractual Services	57,725	72,535	62,146	10,389
Capital Outlay	3,000	3,691	2,932	759
Other	0	3,320	3,320	0
<b>Total Auditor</b>	<b>952,803</b>	<b>1,031,464</b>	<b>978,472</b>	<b>52,992</b>
Treasurer				
Personal Services	732,946	768,979	618,751	150,228
Materials and Supplies	43,068	19,836	18,428	1,408
Contractual Services	212,678	223,605	223,605	0
Capital Outlay	2,000	2,000	0	2,000
<b>Total Treasurer</b>	<b>\$990,692</b>	<b>\$1,014,420</b>	<b>\$860,784</b>	<b>\$153,636</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$477,111	\$495,011	\$486,042	\$8,969
Materials and Supplies	10,848	10,543	6,734	3,809
Contractual Services	8,700	8,071	5,713	2,358
Capital Outlay	0	629	629	0
<b>Total Recorder</b>	<b>496,659</b>	<b>514,254</b>	<b>499,118</b>	<b>15,136</b>
Board of Elections				
Personal Services	1,571,574	1,819,511	1,784,220	35,291
Materials and Supplies	152,651	299,629	299,629	0
Contractual Services	418,538	421,987	369,307	52,680
Capital Outlay	149,754	467,096	168,388	298,708
Other	200	200	102	98
<b>Total Board of Elections</b>	<b>2,292,717</b>	<b>3,008,423</b>	<b>2,621,646</b>	<b>386,777</b>
Data Processing				
Personal Services	974,800	984,983	943,152	41,831
Materials and Supplies	1,000	1,500	1,178	322
Contractual Services	665,295	661,750	661,750	0
Capital Outlay	60,970	103,211	100,974	2,237
<b>Total Data Processing</b>	<b>1,702,065</b>	<b>1,751,444</b>	<b>1,707,054</b>	<b>44,390</b>
Administrative Costs				
Personal Services	25,000	25,002	1,400	23,602
Contractual Services	1,158,596	1,789,403	1,789,403	0
Other	517,000	601,621	601,621	0
<b>Total Administrative Costs</b>	<b>1,700,596</b>	<b>2,416,026</b>	<b>2,392,424</b>	<b>23,602</b>
Unclaimed Monies				
Other	0	72,271	72,271	0
<b>Total Legislative and Executive</b>	<b>14,639,383</b>	<b>17,274,512</b>	<b>16,368,960</b>	<b>905,552</b>
General Government:				
Judicial				
Clerk of Courts				
Personal Services	3,109,407	3,292,484	3,004,839	287,645
Materials and Supplies	254,444	250,100	191,168	58,932
Contractual Services	653,896	732,475	713,588	18,887
Capital Outlay	19,395	40,596	40,591	5
Other	8,000	9,440	8,844	596
<b>Total Clerk of Courts</b>	<b>4,045,142</b>	<b>4,325,095</b>	<b>3,959,030</b>	<b>366,065</b>
Judicial General				
Contractual Services	\$1,857,000	\$1,839,399	\$1,837,637	\$1,762

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas				
Personal Services	\$2,968,558	\$3,259,858	\$3,142,487	\$117,371
Materials and Supplies	20,028	20,000	14,911	5,089
Contractual Services	145,441	140,899	134,912	5,987
Capital Outlay	0	2,101	2,101	0
<b>Total Common Pleas</b>	<b>3,134,027</b>	<b>3,422,858</b>	<b>3,294,411</b>	<b>128,447</b>
Domestic Relations				
Personal Services	1,029,017	1,088,516	1,027,108	61,408
Materials and Supplies	11,252	10,180	9,467	713
Contractual Services	74,000	73,800	56,138	17,662
Capital Outlay	11,393	11,143	11,080	63
<b>Total Domestic Relations</b>	<b>1,125,662</b>	<b>1,183,639</b>	<b>1,103,793</b>	<b>79,846</b>
Juvenile Court				
Personal Services	5,397,653	5,398,353	5,159,032	239,321
Materials and Supplies	279,630	279,151	229,044	50,107
Contractual Services	494,496	494,371	456,191	38,180
Capital Outlay	121,792	111,724	21,271	90,453
Other	1,250	11,318	11,318	0
<b>Total Juvenile Court</b>	<b>6,294,821</b>	<b>6,294,917</b>	<b>5,876,856</b>	<b>418,061</b>
Probate Developmental Disabilities III				
Contractual Services	20,000	20,000	19,279	721
Probate Court				
Personal Services	1,002,785	1,040,085	1,025,253	14,832
Materials and Supplies	10,520	9,064	8,929	135
Contractual Services	77,233	109,348	80,059	29,289
Capital Outlay	611	4,911	3,878	1,033
<b>Total Probate Court</b>	<b>1,091,149</b>	<b>1,163,408</b>	<b>1,118,119</b>	<b>45,289</b>
Municipal Courts				
Personal Services	368,754	388,546	337,227	51,319
Contractual Services	42,350	42,350	9,590	32,760
<b>Total Municipal Courts</b>	<b>411,104</b>	<b>430,896</b>	<b>346,817</b>	<b>84,079</b>
Bailiffs				
Personal Services	848,904	865,604	783,245	82,359
Materials and Supplies	0	7,000	6,069	931
Contractual Services	14,100	14,100	11,846	2,254
<b>Total Bailiffs</b>	<b>\$863,004</b>	<b>\$886,704</b>	<b>\$801,160</b>	<b>\$85,544</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)  
For the Year Ended December 31, 2021*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Probation				
Personal Services	\$208,937	\$217,237	\$215,596	\$1,641
Contractual Services	282	282	252	30
Total Probation	209,219	217,519	215,848	1,671
<i>Total Judicial</i>	19,051,128	19,784,435	18,572,950	1,211,485
<i>Total General Government</i>	33,690,511	37,058,947	34,941,910	2,117,037
Human Services:				
Veteran Services				
Personal Services	974,145	934,145	913,020	21,125
Materials and Supplies	75,777	108,931	95,349	13,582
Contractual Services	1,092,387	1,087,250	970,583	116,667
Capital Outlay	5,000	3,412	3,412	0
Other	2,000	499	499	0
Total Human Services	2,149,309	2,134,237	1,982,863	151,374
<i>Total Expenditures</i>	35,839,820	39,193,184	36,924,773	2,268,411
<i>Excess of Revenues Over (Under) Expenditures</i>	860,180	(332,987)	10,923,575	11,256,562
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	700	700
Advance In	0	0	784,277	784,277
Advance Out	0	(1,086,212)	(476,003)	610,209
Transfers In	200,000	200,000	108,255	(91,745)
Transfers Out	(1,544,726)	(5,382,803)	(5,136,948)	245,855
<i>Total Other Financing Sources (Uses)</i>	(1,344,726)	(6,269,015)	(4,719,719)	1,549,296
<i>Net Change in Fund Balance</i>	(484,546)	(6,602,002)	6,203,856	12,805,858
<i>Fund Balance Beginning of Year</i>	22,188,137	22,188,137	22,188,137	0
Prior Year Encumbrances Appropriated	484,546	484,546	484,546	0
<i>Fund Balance End of Year</i>	\$22,188,137	\$16,070,681	\$28,876,539	\$12,805,858

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Criminal and Administrative Justice Fund*  
*For the Year Ended December 31, 2021*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Permissive Sales Tax	\$25,960,000	\$30,508,866	\$30,508,866	\$0
Intergovernmental	1,932,900	4,347,739	4,853,039	505,300
Fees, Licenses and Permits	260,000	260,000	304,307	44,307
Fines and Forfeitures	20,000	20,000	18,004	(1,996)
Rentals and Royalties	470,000	470,000	1,077,763	607,763
Charges for Services	700,000	700,000	898,880	198,880
Other	0	0	227,493	227,493
<i>Total Revenues</i>	<u>29,342,900</u>	<u>36,306,605</u>	<u>37,888,352</u>	<u>1,581,747</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff and Administration				
Personal Services	18,847,842	20,583,207	20,510,759	72,448
Materials and Supplies	1,096,770	1,087,039	944,380	142,659
Contractual Services	3,609,375	3,954,011	3,951,373	2,638
Capital Outlay	61,851	294,298	247,365	46,933
Other	81,923	71,575	65,018	6,557
Total Sheriff and Administration	<u>23,697,761</u>	<u>25,990,130</u>	<u>25,718,895</u>	<u>271,235</u>
Prosecutor				
Personal Services	3,774,818	4,241,672	4,208,898	32,774
Materials and Supplies	35,529	34,465	34,465	0
Contractual Services	187,547	204,201	204,201	0
Capital Outlay	11,028	22,174	22,174	0
Other	72,811	73,047	73,037	10
Total Prosecutor	<u>4,081,733</u>	<u>4,575,559</u>	<u>4,542,775</u>	<u>32,784</u>
Emergency 9-1-1				
Materials and Supplies	0	71	71	0
Contractual Services	1,234,114	1,486,596	1,432,602	53,994
Total Emergency 9-1-1	<u>\$1,234,114</u>	<u>\$1,486,667</u>	<u>\$1,432,673</u>	<u>\$53,994</u>

(continued)



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Criminal and Administrative Justice Fund (continued)*  
*For the Year Ended December 31, 2021*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor Contracts				
Personal Services	\$672,076	\$755,823	\$744,036	\$11,787
Contractual Services	0	1,005	1,005	0
Total Prosecutor Contracts	672,076	756,828	745,041	11,787
Coroner				
Personal Services	538,346	554,546	541,029	13,517
Materials and Supplies	15,645	15,645	10,445	5,200
Contractual Services	382,696	482,684	454,634	28,050
Capital Outlay	5,000	5,000	276	4,724
Other	122	122	97	25
Total Coroner	941,809	1,057,997	1,006,481	51,516
<i>Total Human Services</i>	30,627,493	33,867,181	33,445,865	421,316
Debt Service:				
Principal Retirement	236,326	236,326	236,326	0
Interest and Fiscal Charges	47,507	47,507	47,507	0
Total Debt Service	283,833	283,833	283,833	0
<i>Total Expenditures</i>	30,911,326	34,151,014	33,729,698	421,316
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,568,426)	2,155,591	4,158,654	2,003,063
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	20,000	20,000
Transfers In	935,400	200,000	200,000	0
Transfers Out	(80,000)	(65,176)	(35,597)	29,579
<i>Total Other Financing Sources (Uses)</i>	855,400	134,824	184,403	49,579
<i>Net Change in Fund Balance</i>	(713,026)	2,290,415	4,343,057	2,052,642
<i>Fund Balance Beginning of Year</i>	9,043,340	9,043,340	9,043,340	0
Prior Year Encumbrances Appropriated	713,026	713,026	713,026	0
<i>Fund Balance End of Year</i>	\$9,043,340	\$12,046,781	\$14,099,423	\$2,052,642

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children Services Board Fund*  
*For the Year Ended December 31, 2021*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$9,811,785	\$9,811,785	\$9,695,088	(\$116,697)
Intergovernmental	6,422,000	6,422,000	9,572,428	3,150,428
Other	50,000	50,000	129,139	79,139
<i>Total Revenues</i>	<u>16,283,785</u>	<u>16,283,785</u>	<u>19,396,655</u>	<u>3,112,870</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Administration				
Personal Services	9,536,433	9,536,433	9,293,704	242,729
Materials and Supplies	66,250	71,750	52,599	19,151
Contractual Services	6,386,042	8,625,002	8,409,696	215,306
Capital Outlay	75,000	125,540	125,540	0
Other	220,060	225,060	195,777	29,283
<i>Total Expenditures</i>	<u>16,283,785</u>	<u>18,583,785</u>	<u>18,077,316</u>	<u>506,469</u>
<i>Net Change in Fund Balance</i>	0	(2,300,000)	1,319,339	3,619,339
<i>Fund Balance Beginning of Year</i>	<u>15,030,788</u>	<u>15,030,788</u>	<u>15,030,788</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$15,030,788</u>	<u>\$12,730,788</u>	<u>\$16,350,127</u>	<u>\$3,619,339</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Developmental Disabilities Board Fund*  
*For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Property Taxes	\$14,829,198	\$14,829,198	\$15,792,871	\$963,673
Intergovernmental	8,384,077	8,384,077	9,569,920	1,185,843
Rentals and Royalties	125,928	125,928	120,928	(5,000)
Charges for Services	1,029,238	1,029,238	896,780	(132,458)
Contributions and Donations	100	100	0	(100)
Other	280,151	280,151	280,151	0
<i>Total Revenues</i>	<u>24,648,692</u>	<u>24,648,692</u>	<u>26,660,650</u>	<u>2,011,958</u>
<b>Expenditures</b>				
Current:				
Health:				
Administration				
Personal Services	1,810,472	1,921,471	1,828,699	92,772
Materials and Supplies	36,299	32,324	20,318	12,006
Contractual Services	1,143,729	1,177,680	1,104,752	72,928
Capital Outlay	19,550	39,177	38,991	186
Other	285,250	285,250	283,834	1,416
Total Administration	<u>3,295,300</u>	<u>3,455,902</u>	<u>3,276,594</u>	<u>179,308</u>
Investigative Agent Service				
Personal Service	297,785	384,367	382,022	2,345
Materials and Supplies	2,250	2,250	586	1,664
Contractual Services	10,459	9,156	4,028	5,128
Capital Outlay	0	5,395	5,329	66
Total Investigative Agent Service	<u>310,494</u>	<u>401,168</u>	<u>391,965</u>	<u>9,203</u>
Leonard Kirtz				
Personal Service	2,499,426	2,513,352	2,366,523	146,829
Materials and Supplies	192,323	168,280	123,369	44,911
Contractual Services	381,886	339,997	245,014	94,983
Capital Outlay	81,050	61,418	49,734	11,684
Total Leonard Kirtz	<u>3,154,685</u>	<u>3,083,047</u>	<u>2,784,640</u>	<u>298,407</u>
Early Intervention				
Personal Services	1,374,117	1,337,580	1,233,887	103,693
Materials and Supplies	30,255	29,500	10,401	19,099
Contractual Services	132,087	112,417	72,986	39,431
Capital Outlay	8,375	12,420	8,977	3,443
Total Early Intervention	<u>\$1,544,834</u>	<u>\$1,491,917</u>	<u>\$1,326,251</u>	<u>\$165,666</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Developmental Disabilities Board Fund (continued)  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Centre at Javit Court				
Personal Services	\$1,849,271	\$1,822,434	\$1,649,425	\$173,009
Materials and Supplies	37,366	38,364	30,940	7,424
Contractual Supplies	274,232	183,350	114,791	68,559
Capital Outlay	10,450	10,609	4,083	6,526
Total Centre at Javit Court	<u>2,171,319</u>	<u>2,054,757</u>	<u>1,799,239</u>	<u>255,518</u>
MASCO				
Contractual Supplies	23,004	13,886	9,505	4,381
Community Services				
Personal Services	4,398,535	4,317,582	4,235,155	82,427
Materials and Supplies	21,898	17,066	11,954	5,112
Contractual Services	10,183,597	10,721,807	10,547,086	174,721
Capital Outlay	47,820	79,546	79,184	362
Other	136,547	150,448	142,211	8,237
Total Community Services	<u>14,788,397</u>	<u>15,286,449</u>	<u>15,015,590</u>	<u>270,859</u>
Transportation				
Personal Services	1,161,396	1,208,480	1,058,311	150,169
Materials and Supplies	222,706	156,440	134,350	22,090
Contractual Services	102,997	93,471	85,879	7,592
Capital Outlay	3,500	7,100	7,017	83
Total Transportation	<u>1,490,599</u>	<u>1,465,491</u>	<u>1,285,557</u>	<u>179,934</u>
Building and Grounds				
Personal Services	108,672	109,672	108,264	1,408
Contractual Services	611	512	287	225
Total Building and Grounds	<u>\$109,283</u>	<u>\$110,184</u>	<u>\$108,551</u>	<u>\$1,633</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Developmental Disabilities Board Fund (continued)  
For the Year Ended December 31, 2021*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Bev Road Facility				
Materials and Supplies	\$200	\$200	\$3	\$197
Contractual Services	38,350	84,252	79,687	4,565
<b>Total Bev Road Facility</b>	<u>38,550</u>	<u>84,452</u>	<u>79,690</u>	<u>4,762</u>
Rayen Avenue				
Contractual Services	5,144	4,610	3,960	650
Summer Camp				
Personal Services	205,116	144,352	128,260	16,092
Materials and Supplies	2,250	3,250	1,016	2,234
Contractual Services	34,150	33,900	12,838	21,062
<b>Total Summer Camp</b>	<u>241,516</u>	<u>181,502</u>	<u>142,114</u>	<u>39,388</u>
<b>Total Expenditures</b>	<u>27,173,125</u>	<u>27,633,365</u>	<u>26,223,656</u>	<u>1,409,709</u>
<b>Net Change in Fund Balance</b>	(2,524,433)	(2,984,673)	436,994	3,421,667
<b>Fund Balance Beginning of Year</b>	33,925,918	33,925,918	33,925,918	0
<b>Prior Year Encumbrances Appropriated</b>	1,406,291	1,406,291	1,406,291	0
<b>Fund Balance End of Year</b>	<u>\$32,807,776</u>	<u>\$32,347,536</u>	<u>\$35,769,203</u>	<u>\$3,421,667</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*American Rescue Plan Act Fund*  
*For the Year Ended December 31, 2021*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final Budget		
<b>Revenues</b>				
Intergovernmental	\$19,834,522	\$19,834,522	\$19,834,521	(\$1)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive Commissioners				
Personal Services	322,935	322,935	78,281	244,654
Materials and Supplies	1,000	1,000	728	272
Contractual Services	16,097,651	16,097,651	11,457,186	4,640,465
Total Commissioners	16,421,586	16,421,586	11,536,195	4,885,391
Data Processing				
Personal Services	54,000	54,000	54,000	0
<i>Total Legislative and Executive</i>	16,475,586	16,475,586	11,590,195	4,885,391
General Government:				
Judicial				
Domestic Relations				
Personal Services	646,847	646,847	0	646,847
<i>Total General Government</i>	17,122,433	17,122,433	11,590,195	5,532,238
Health:				
Mental Health and Recovery				
Contractual Services	189,793	189,793	88,967	100,826
Human Services:				
Veteran Services				
Capital Outlay	224,718	224,718	224,718	0
Contractual Services	312,000	312,000	23,138	288,862
<i>Total Human Services</i>	536,718	536,718	247,856	288,862
<i>Total Expenditures</i>	17,848,944	17,848,944	11,927,018	5,921,926
<i>Net Change in Fund Balance</i>	1,985,578	1,985,578	7,907,503	5,921,925
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$1,985,578	\$1,985,578	\$7,907,503	\$5,921,925

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Capital Grants	\$125,622	\$113,967	(\$11,655)
Charges for Services	1,375,000	887,486	(487,514)
Fees, Licenses and Permits	36,000	36,200	200
Special Assessments	10,000	1,360	(8,640)
Interest	3,000	13,842	10,842
General Obligation Notes Issued	1,590,000	1,590,000	0
Premium on General Obligation Notes Issued	12,656	12,656	0
Other	36,276	34,380	(1,896)
<i>Total Revenues</i>	<u>3,188,554</u>	<u>2,689,891</u>	<u>(498,663)</u>
<b>Expenses</b>			
Materials and Supplies	60,091	60,091	0
Contractual Services	1,139,680	1,061,481	78,199
Capital Outlay	37,233	30,705	6,528
Other	6,516	6,516	0
Debt Service:			
Principal Retirement	1,870,308	1,845,308	25,000
Interest and Fiscal Charges	292,317	258,122	34,195
Issuance Costs	42,656	42,656	0
<i>Total Expenses</i>	<u>3,448,801</u>	<u>3,304,879</u>	<u>143,922</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	(260,247)	(614,988)	(354,741)
Transfers In	546,768	650,000	103,232
<i>Net Change in Fund Equity</i>	286,521	35,012	(251,509)
<i>Fund Equity Beginning of Year</i>	2,266,083	2,266,083	0
Prior Year Encumbrances Appropriated	52,292	52,292	0
<i>Fund Equity End of Year</i>	<u>\$2,604,896</u>	<u>\$2,353,387</u>	<u>(\$251,509)</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Capital Grants	\$454,803	\$15,815	(\$438,988)
Charges for Services	31,225,478	32,874,999	1,649,521
Fees, Licenses and Permits	450,000	514,975	64,975
Special Assessments	200,000	217,335	17,335
Rentals	19,698	19,732	34
Interest	29,155	92,547	63,392
OPWC Loans Issued	2,884	118,717	115,833
Revenue Bonds Issued	21,289,500	21,265,000	(24,500)
Premium on Revenue Bonds Issued	671,665	671,665	0
Sale of Capital Assets	5,000	28,200	23,200
Other	15,578	46,900	31,322
<i>Total Revenues</i>	<u>54,363,761</u>	<u>55,865,885</u>	<u>1,502,124</u>
<b>Expenses</b>			
Personal Services	10,756,011	10,106,315	649,696
Materials and Supplies	1,738,684	1,738,684	0
Contractual Services	14,237,828	12,291,366	1,946,462
Capital Outlay	9,877,128	9,160,672	716,456
Other	425,799	318,905	106,894
Debt Service:			
Principal Retirement	9,636,461	9,606,049	30,412
Interest and Fiscal Charges	1,287,422	1,238,173	49,249
Issuance Costs	435,618	435,618	0
<i>Total Expenses</i>	<u>48,394,951</u>	<u>44,895,782</u>	<u>3,499,169</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenses Before Transfers</i>	5,968,810	10,970,103	5,001,293
Transfers Out	<u>(500,233)</u>	<u>(874,000)</u>	<u>(373,767)</u>
<i>Net Change in Fund Equity</i>	5,468,577	10,096,103	4,627,526
<i>Fund Equity Beginning of Year</i>	30,178,627	30,178,627	0
Prior Year Encumbrances Appropriated	<u>3,689,687</u>	<u>3,689,687</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$39,336,891</u></u>	<u><u>\$43,964,417</u></u>	<u><u>\$4,627,526</u></u>



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Human Services Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$14,681,115	\$14,042,787	(\$638,328)
Charges for Services	911,615	772,475	(139,140)
Other	290,700	266,875	(23,825)
<i>Total Revenues</i>	<u>15,883,430</u>	<u>15,082,137</u>	<u>(801,293)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Administration			
Personal Services	12,439,341	11,413,258	1,026,083
Materials and Supplies	153,015	112,986	40,029
Contractual Services	4,718,506	4,521,681	196,825
Capital Outlay	58,160	51,951	6,209
Other	147,531	147,531	0
<i>Total Expenditures</i>	<u>17,516,553</u>	<u>16,247,407</u>	<u>1,269,146</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,633,123)	(1,165,270)	467,853
<b>Other Financing Sources (Uses)</b>			
Transfers In	856,910	856,905	(5)
<i>Net Change in Fund Balance</i>	(776,213)	(308,365)	467,848
<i>Fund Balance Beginning of Year</i>	852,032	852,032	0
Prior Year Encumbrances Appropriated	21,010	21,010	0
<i>Fund Balance End of Year</i>	<u>\$96,829</u>	<u>\$564,677</u>	<u>\$467,848</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gas Tax Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$11,133,126	\$13,274,187	\$2,141,061
Interest	0	57,095	57,095
Fees, Licenses and Permits	30,000	51,707	21,707
Fines and Forfeitures	70,000	100,985	30,985
Rentals and Royalties	0	12	12
Other	0	393,979	393,979
<i>Total Revenues</i>	<u>11,233,126</u>	<u>13,877,965</u>	<u>2,644,839</u>
<b>Expenditures</b>			
Current:			
Public Works:			
Prosecutor			
Personal Services	131,477	127,137	4,340
Contractual Services	200	177	23
Total Prosecutor	<u>131,677</u>	<u>127,314</u>	<u>4,363</u>
Administration			
Personal Services	491,607	484,394	7,213
Materials and Supplies	12,556	12,550	6
Contractual Services	286,839	279,583	7,256
Capital Outlay	73,062	73,057	5
Total Administration	<u>864,064</u>	<u>849,584</u>	<u>14,480</u>
Roads			
Personal Services	6,602,912	6,326,884	276,028
Materials and Supplies	991,019	592,070	398,949
Contractual Services	400,808	273,415	127,393
Capital Outlay	162,180	4,300	157,880
Other	6,000	3,875	2,125
Total Roads	<u>8,162,919</u>	<u>7,200,544</u>	<u>962,375</u>
Traffic			
Materials and Supplies	110,969	80,881	30,088
Contractual Services	133,875	131,475	2,400
Total Traffic	<u>\$244,844</u>	<u>\$212,356</u>	<u>\$32,488</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle Gas Tax Fund (continued)*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering Permanent License Tax			
Materials and Supplies	\$1,093,400	\$1,086,250	\$7,150
Contractual Services	25,884	10,502	15,382
Capital Outlay	478,317	437,455	40,862
Total Engineering Permanent License Tax	1,597,601	1,534,207	63,394
Supplemental License Tax to Townships			
Other	483,126	483,126	0
<i>Total Public Works</i>	11,484,231	10,407,131	1,077,100
Debt Service			
Principal Retirement	484,792	423,194	61,598
Interest and Fiscal Charges	81,450	81,450	0
Total Debt Service	566,242	504,644	61,598
<i>Total Expenditures</i>	12,050,473	10,911,775	1,138,698
<i>Excess of Revenues Over (Under) Expenditures</i>	(817,347)	2,966,190	3,783,537
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	33,300	33,300
Transfers Out	(2,530,770)	(2,389,939)	140,831
<i>Total Other Financing Sources (Uses)</i>	(2,530,770)	(2,356,639)	174,131
<i>Net Change in Fund Balance</i>	(3,348,117)	609,551	3,957,668
<i>Fund Balance Beginning of Year</i>	6,506,639	6,506,639	0
Prior Year Encumbrances Appropriated	966,414	966,414	0
<i>Fund Balance End of Year</i>	\$4,124,936	\$8,082,604	\$3,957,668

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Engineer Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Interest	\$0	\$1,087	\$1,087
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	1,087	1,087
<i>Fund Balance Beginning of Year</i>	151,311	151,311	0
<i>Fund Balance End of Year</i>	<u>\$151,311</u>	<u>\$152,398</u>	<u>\$1,087</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$3,735,880	\$3,681,380	(\$54,500)
Fees, Licenses and Permits	682,060	665,941	(16,119)
Contributions and Donations	1,000	0	(1,000)
Other	101,200	117,062	15,862
<i>Total Revenues</i>	<u>4,520,140</u>	<u>4,464,383</u>	<u>(55,757)</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Administration			
Personal Services	4,367,768	3,909,117	458,651
Materials and Supplies	20,895	14,092	6,803
Contractual Services	338,914	286,016	52,898
Capital Outlay	19,030	18,767	263
Other	845,970	811,444	34,526
<i>Total Expenditures</i>	<u>5,592,577</u>	<u>5,039,436</u>	<u>553,141</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,072,437)	(575,053)	497,384
<b>Other Financing Sources (Uses)</b>			
Transfers In	744,170	550,000	(194,170)
<i>Net Change in Fund Balance</i>	(328,267)	(25,053)	303,214
<i>Fund Balance Beginning of Year</i>	360,475	360,475	0
Prior Year Encumbrances Appropriated	1,189	1,189	0
<i>Fund Balance End of Year</i>	<u>\$33,397</u>	<u>\$336,611</u>	<u>\$303,214</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,500,000	\$2,630,410	\$130,410
Other	0	8,226	8,226
<i>Total Revenues</i>	<u>2,500,000</u>	<u>2,638,636</u>	<u>138,636</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Auditor			
Personal Services	1,240,549	1,186,250	54,299
Materials and Supplies	30,581	30,147	434
Contractual Services	1,328,750	1,217,385	111,365
Capital Outlay	13,500	8,406	5,094
Other	46,840	46,840	0
<i>Total Expenditures</i>	<u>2,660,220</u>	<u>2,489,028</u>	<u>171,192</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(160,220)	149,608	309,828
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(360,220)	(50,392)	309,828
<i>Fund Balance Beginning of Year</i>	4,362,996	4,362,996	0
Prior Year Encumbrances Appropriated	27,703	27,703	0
<i>Fund Balance End of Year</i>	<u>\$4,030,479</u>	<u>\$4,340,307</u>	<u>\$309,828</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$14,000	\$19,135	\$5,135
Fees, Licenses and Permits	569,795	586,776	16,981
Fines and Forfeitures	15,000	12,435	(2,565)
Rentals and Royalties	18,000	20,304	2,304
Contributions and Donations	1,000	2,049	1,049
Other	0	987	987
<i>Total Revenues</i>	<u>617,795</u>	<u>641,686</u>	<u>23,891</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	626,019	619,071	6,948
Materials and Supplies	55,313	40,778	14,535
Contractual Supplies	108,792	57,517	51,275
Capital Outlay	1,186	1,186	0
Other	39,030	3,387	35,643
<i>Total Expenditures</i>	<u>830,340</u>	<u>721,939</u>	<u>108,401</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(212,545)	(80,253)	132,292
<b>Other Financing Sources (Uses)</b>			
Transfers In	<u>250,000</u>	<u>250,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	37,455	169,747	132,292
<i>Fund Balance Beginning of Year</i>	61,508	61,508	0
Prior Year Encumbrances Appropriated	<u>17,550</u>	<u>17,550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$116,513</u></u>	<u><u>\$248,805</u></u>	<u><u>\$132,292</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Tax and Assessment Collection Fund  
For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$528,498	\$578,025	\$49,527
Charges for Services	47,930	66,630	18,700
Other	181,869	186,131	4,262
<i>Total Revenues</i>	<u>758,297</u>	<u>830,786</u>	<u>72,489</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Delinquent Tax			
Personal Services	766,283	742,725	23,558
Materials and Supplies	8,600	5,589	3,011
Contractual Services	374,259	198,928	175,331
Other	32,721	32,721	0
<i>Total Expenditures</i>	<u>1,181,863</u>	<u>979,963</u>	<u>201,900</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(423,566)</u>	<u>(149,177)</u>	<u>274,389</u>
<b>Other Financing Sources (Uses)</b>			
Advances Out	0	(157,530)	(157,530)
Transfers In	500,000	500,000	0
<i>Total Other Financing Sources (Uses)</i>	<u>500,000</u>	<u>342,470</u>	<u>(157,530)</u>
<i>Net Change in Fund Balance</i>	76,434	193,293	116,859
<i>Fund Balance Beginning of Year</i>	195,542	195,542	0
Prior Year Encumbrances Appropriated	10,621	10,621	0
<i>Fund Balance End of Year</i>	<u>\$282,597</u>	<u>\$399,456</u>	<u>\$116,859</u>



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Solid Waste Management Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$2,148,476	\$2,326,998	\$178,522
Other	0	18,696	18,696
<i>Total Revenues</i>	<u>2,148,476</u>	<u>2,345,694</u>	<u>197,218</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	215,532	205,692	9,840
Contractual Supplies	9,303	9,303	0
Total Administration	<u>224,835</u>	<u>214,995</u>	<u>9,840</u>
Plant Implementation			
Personal Services	424,563	424,563	0
Materials and Supplies	31,276	26,137	5,139
Contractual Services	1,373,531	1,373,531	0
Capital Outlay	93,093	84,999	8,094
Other	27,913	27,913	0
Total Plant Implementation	<u>1,950,376</u>	<u>1,937,143</u>	<u>13,233</u>
Health Department Enforcement			
Contractual Services	115,963	115,963	0
County Assistance			
Contractual Services	180,705	71,817	108,888
Well Testing			
Contractual Services	110,034	79,772	30,262
<i>Total Expenditures</i>	<u>2,581,913</u>	<u>2,419,690</u>	<u>162,223</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(433,437)	(73,996)	359,441
<i>Fund Balance Beginning of Year</i>	1,350,676	1,350,676	0
Prior Year Encumbrances Appropriated	225,133	225,133	0
<i>Fund Balance End of Year</i>	<u>\$1,142,372</u>	<u>\$1,501,813</u>	<u>\$359,441</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Mental Health Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$6,286,338	\$6,057,918	(\$228,420)
Charges for Services	0	25	25
Intergovernmental	1,451,932	2,008,800	556,868
Other	130,000	81,969	(48,031)
<i>Total Revenues</i>	<u>7,868,270</u>	<u>8,148,712</u>	<u>280,442</u>
<b>Expenditures</b>			
Current:			
Health:			
Administration			
Personal Services	996,044	849,271	146,773
Materials and Supplies	6,200	5,321	879
Contractual Services	6,025,706	4,539,842	1,485,864
Capital Outlay	9,472	9,472	0
Other	106,382	106,382	0
<i>Total Expenditures</i>	<u>7,143,804</u>	<u>5,510,288</u>	<u>1,633,516</u>
<i>Net Change in Fund Balance</i>	724,466	2,638,424	1,913,958
<i>Fund Balance Beginning of Year</i>	<u>9,860,064</u>	<u>9,860,064</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,584,530</u></u>	<u><u>\$12,498,488</u></u>	<u><u>\$1,913,958</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CARES Act Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$6,826,442	\$6,826,441	(\$1)
Other	3,214	3,213	(1)
<i>Total Revenues</i>	<u>6,829,656</u>	<u>6,829,654</u>	<u>(2)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Commissioners			
Personal Services	76,226	76,226	0
Materials and Supplies	76,161	76,161	0
Contractual Services	6,967,053	6,081,811	885,242
Other	65,744	65,744	0
Total Commissioners	<u>7,185,184</u>	<u>6,299,942</u>	<u>885,242</u>
Facilities Management			
Materials and Supplies	30,894	30,894	0
Contractual Services	278,325	278,325	0
Other	1,850	1,850	0
Total Facilities Management	<u>311,069</u>	<u>311,069</u>	<u>0</u>
Data Processing			
Contractual Services	75,788	75,788	0
Capital Outlay	93,870	93,870	0
Total Data Processing	<u>169,658</u>	<u>169,658</u>	<u>0</u>
<i>Total General Government</i>	<u>7,665,911</u>	<u>6,780,669</u>	<u>885,242</u>
Human Services:			
Jobs and Family Service			
Capital Outlay	27,300	27,300	0
Veteran Services			
Contractual Services	2,201	2,201	0
<i>Total Human Services</i>	<u>29,501</u>	<u>29,501</u>	<u>0</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*CARES Act Fund (continued)*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health:			
Developmental Disabilities Materials and Supplies	\$17,875	\$17,875	\$0
Mental Health and Recovery Contractual Services	1,150	1,150	0
<i>Total Health</i>	19,025	19,025	0
<i>Total Expenditures</i>	7,714,437	6,829,195	885,242
<i>Net Change in Fund Balance</i>	(884,781)	459	(885,244)
<i>Fund Balance Beginning of Year</i>	884,781	884,781	0
<i>Fund Balance End of Year</i>	\$0	\$885,240	(\$885,244)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Law Enforcement Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$0	\$775	\$775
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	775	775
<i>Fund Balance Beginning of Year</i>	<u>178,305</u>	<u>178,305</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$178,305</u></u>	<u><u>\$179,080</u></u>	<u><u>\$775</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Treatment Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$42,500	\$44,516	\$2,016
<b>Expenditures</b>			
Current:			
Public Safety:			
Contractual Services	43,867	9,544	34,323
<i>Net Change in Fund Balance</i>	(1,367)	34,972	36,339
<i>Fund Balance Beginning of Year</i>	693,949	693,949	0
<i>Fund Balance End of Year</i>	<u>\$692,582</u>	<u>\$728,921</u>	<u>\$36,339</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Clerk Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$100,000	\$113,348	\$13,348
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Computerization Fees			
Materials and Supplies	18,500	13,189	5,311
Contractual Services	77,000	54,502	22,498
Capital Outlay	12,967	11,967	1,000
<i>Total Expenditures</i>	108,467	79,658	28,809
<i>Net Change in Fund Balance</i>	(8,467)	33,690	42,157
<i>Fund Balance Beginning of Year</i>	463,321	463,321	0
Prior Year Encumbrances Appropriated	9,906	9,906	0
<i>Fund Balance End of Year</i>	\$464,760	\$506,917	\$42,157

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage and Divorce License Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$35,139	\$35,139
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Marriage and Divorce License Fees			
Other	0	36,222	(36,222)
<i>Net Change in Fund Balance</i>	0	(1,083)	(1,083)
<i>Fund Balance Beginning of Year</i>	19,189	19,189	0
<i>Fund Balance End of Year</i>	<u>\$19,189</u>	<u>\$18,106</u>	<u>(\$1,083)</u>

Due to GASB Statement No. 84, the marriage and divorce license fund is reported as Special Revenue, however, does not need a budget to be adopted.



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*911 Operations Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$500,000	\$515,511	\$15,511
Special Assessments	285,000	293,429	8,429
Other	0	406	406
<i>Total Revenues</i>	<u>785,000</u>	<u>809,346</u>	<u>24,346</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	113,277	109,795	3,482
Materials and Supplies	3,751	3,449	302
Contractual Services	700,617	576,750	123,867
Capital Outlay	495,786	283,934	211,852
Other	26,904	26,892	12
<i>Total Expenditures</i>	<u>1,340,335</u>	<u>1,000,820</u>	<u>339,515</u>
<i>Net Change in Fund Balance</i>	(555,335)	(191,474)	363,861
<i>Fund Balance Beginning of Year</i>	987,823	987,823	0
Prior Year Encumbrances Appropriated	<u>57,592</u>	<u>57,592</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$490,080</u></u>	<u><u>\$853,941</u></u>	<u><u>\$363,861</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Probation Services Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$147,147	\$147,147
Fines and Forfeitures	100,000	47,829	(52,171)
Other	0	454	454
<i>Total Revenues</i>	<u>100,000</u>	<u>195,430</u>	<u>95,430</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	181,270	129,904	51,366
Materials and Supplies	19,133	13,994	5,139
Contractual Services	31,770	23,403	8,367
Capital Outlay	12,183	8,198	3,985
<i>Total Expenditures</i>	<u>244,356</u>	<u>175,499</u>	<u>68,857</u>
<i>Net Change in Fund Balance</i>	(144,356)	19,931	164,287
<i>Fund Balance Beginning of Year</i>	2,289,772	2,289,772	0
Prior Year Encumbrances Appropriated	<u>4,182</u>	<u>4,182</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,149,598</u></u>	<u><u>\$2,313,885</u></u>	<u><u>\$164,287</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Coroner Lab Equipment Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	57,773	57,773	0
<i>Fund Balance End of Year</i>	<u>\$57,773</u>	<u>\$57,773</u>	<u>\$0</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Courts Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$780,780	\$779,285	(\$1,495)
Fines and Forfeitures	21,000	35,020	14,020
Charges for Services	20,000	20,000	0
Other	0	1,251	1,251
<i>Total Revenues</i>	<u>821,780</u>	<u>835,556</u>	<u>13,776</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
County Courts			
Personal Services	167,468	154,051	13,417
Materials and Supplies	58,753	38,607	20,146
Contractual Services	921,084	682,544	238,540
Capital Outlay	141,947	119,711	22,236
<i>Total Expenditures</i>	<u>1,289,252</u>	<u>994,913</u>	<u>294,339</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(467,472)	(159,357)	308,115
<b>Other Financing Sources (Uses)</b>			
Transfers Out	(20,000)	(19,995)	5
<i>Net Change in Fund Balance</i>	(487,472)	(179,352)	308,120
<i>Fund Balance Beginning of Year</i>	3,242,954	3,242,954	0
Prior Year Encumbrances Appropriated	64,480	64,480	0
<i>Fund Balance End of Year</i>	<u><u>\$2,819,962</u></u>	<u><u>\$3,128,082</u></u>	<u><u>\$308,120</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Grants Fund*  
*For the Year Ended December 31, 2021*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$18,161,676	\$14,446,258	(\$3,715,418)
Interest	0	2,014	2,014
Fees, Licenses and Permits	250	13,976	13,726
Charges for Services	298,099	122,313	(175,786)
Other	97,982	320,793	222,811
<i>Total Revenues</i>	<u>18,558,007</u>	<u>14,905,354</u>	<u>(3,652,653)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	767,225	738,319	28,906
Materials and Supplies	54,055	49,484	4,571
Contractual Services	4,671,797	4,162,393	509,404
Capital Outlay	903,045	903,045	0
Other	143,287	143,287	0
<b>Total Commissioners</b>	<u>6,539,409</u>	<u>5,996,528</u>	<u>542,881</u>
Prosecutor			
Personal Services	257,903	250,904	6,999
Materials and Supplies	706	706	0
Contractual Services	472	395	77
Capital Outlay	4,683	4,683	0
<b>Total Prosecutor</b>	<u>263,764</u>	<u>256,688</u>	<u>7,076</u>
Data Processing			
Contractual Services	38,286	0	38,286
Capital Outlay	33,655	33,655	0
<b>Total Data Processing</b>	<u>71,941</u>	<u>33,655</u>	<u>38,286</u>
Board of Elections			
Materials and Supplies	3,101	0	3,101
Contractual Services	140,110	70,055	70,055
Capital Outlay	43,906	21,827	22,079
<b>Total Board of Elections</b>	<u>187,117</u>	<u>91,882</u>	<u>95,235</u>
<i>Total Legislative and Executive</i>	<u>\$7,062,231</u>	<u>\$6,378,753</u>	<u>\$683,478</u>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Grants Fund (continued)*  
*For the Year Ended December 31, 2021*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Judicial:</b>			
Juvenile Justice Court			
Personal Services	\$1,802,792	\$1,681,491	\$121,301
Materials and Supplies	3,896	3,896	0
Contractual Supplies	58,771	58,771	0
Other	230,013	230,013	0
<b>Total Juvenile Justice Court</b>	<b>2,095,472</b>	<b>1,974,171</b>	<b>121,301</b>
Domestic Relations Court			
Personal Services	\$165,835	\$153,293	\$12,542
Materials and Supplies	1,331	1,225	106
Contractual Supplies	6,833	5,135	1,698
Other	485	485	0
<b>Total Domestic Relations Court</b>	<b>174,484</b>	<b>160,138</b>	<b>14,346</b>
Common Pleas Court			
Materials and Supplies	5,172	2,503	2,669
Contractual Supplies	35,000	35,000	0
<b>Total Common Pleas Court</b>	<b>40,172</b>	<b>37,503</b>	<b>2,669</b>
Probate Court			
Contractual Supplies	1,000	0	1,000
<b>Total Judicial</b>	<b>2,311,128</b>	<b>2,171,812</b>	<b>139,316</b>
<b>Total General Government</b>	<b>9,373,359</b>	<b>8,550,565</b>	<b>822,794</b>
<b>Public Service</b>			
Sheriff Grants			
Personal Services	607,709	447,170	160,539
Materials and Supplies	46,339	21,897	24,442
Contractual Services	212,213	107,475	104,738
Capital Outlay	60,951	60,951	0
Other	97,318	97,314	4
<b>Total Public Safety</b>	<b>\$1,024,530</b>	<b>\$734,807</b>	<b>\$289,723</b>

(continued)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Grants Fund (continued)*  
*For the Year Ended December 31, 2021*

	Final	Actual	Variance with Final Budget Positive (Negative)
Public Health & Welfare			
MCBDD Grants			
Personal Services	\$47,285	\$47,285	\$0
Materials and Supplies	10,121	10,119	2
Contractual Services	10,095	9,900	195
Capital Outlay	71,867	40,277	31,590
Total MCBDD Grants	139,368	107,581	31,787
Mental Health & Recovery Board			
Contractual Services	9,541,351	5,690,420	3,850,931
<i>Total Health</i>	9,680,719	5,798,001	3,882,718
<i>Total Expenditures</i>	20,078,608	15,083,373	4,995,235
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(1,520,601)	(178,019)	1,342,582
<b>Other Financing Sources (Uses)</b>			
Advances In	0	463,901	463,901
Advances Out	(599,053)	(626,747)	(27,694)
Transfers In	619,593	387,189	(232,404)
Transfers Out	(182,281)	(8,255)	174,026
<i>Total Other Financing Sources (Uses)</i>	(161,741)	216,088	377,829
<i>Net Change in Fund Balance</i>	(1,682,342)	38,069	1,720,411
<i>Fund Balance Beginning of Year</i>	2,329,210	2,329,210	0
Prior Year Encumbrances Appropriated	577,064	577,064	0
<i>Fund Balance End of Year</i>	\$1,223,932	\$2,944,343	\$1,720,411

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Resources Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$430,000	\$446,504	\$16,504
Charges for Services	2,000	1,364	(636)
Intergovernmental	5,400	5,400	0
Contributions and Donations	0	46	46
Other	0	508	508
<i>Total Revenues</i>	<u>437,400</u>	<u>453,822</u>	<u>16,422</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	149,167	146,188	2,979
Materials and Supplies	1,000	255	745
Contractual Services	327,834	254,279	73,555
<i>Total Expenditures</i>	<u>478,001</u>	<u>400,722</u>	<u>77,279</u>
<i>Net Change in Fund Balance</i>	(40,601)	53,100	93,701
<i>Fund Balance Beginning of Year</i>	483,840	483,840	0
Prior Year Encumbrances Appropriated	<u>18,817</u>	<u>18,817</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$462,056</u></u>	<u><u>\$555,757</u></u>	<u><u>\$93,701</u></u>



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Geographic Information System Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$0	\$1,306	\$1,306
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
GIS Department			
Personal Services	391,700	379,753	11,947
Materials and Supplies	3,723	1,406	2,317
Contractual Services	278,604	268,752	9,852
Capital Outlay	41,577	10,184	31,393
<i>Total Expenditures</i>	715,604	660,095	55,509
<i>Excess of Revenues Over (Under) Expenditures</i>	(715,604)	(658,789)	56,815
<b>Other Financing Sources (Uses)</b>			
Transfers In	550,000	550,000	0
<i>Net Change in Fund Balance</i>	(165,604)	(108,789)	56,815
<i>Fund Balance Beginning of Year</i>	305,431	305,431	0
Prior Year Encumbrances Appropriated	1,920	1,920	0
<i>Fund Balance End of Year</i>	\$141,747	\$198,562	\$56,815

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Health Facility Improvements Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other	\$9,922	\$9,922	\$0
<b>Expenditures</b>			
Current:			
Health:			
Board of Health Facility			
Contractual Services	182,496	182,496	0
Other	272,504	20,916	251,588
Total Board of Health Facility	455,000	203,412	251,588
Debt Service:			
Interest and Fiscal Charges	9,922	9,922	0
<i>Total Expenditures</i>	464,922	213,334	251,588
<i>Excess of Revenues Over (Under) Expenditures</i>	(455,000)	(203,412)	251,588
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	455,000	455,000	0
<i>Net Change in Fund Balance</i>	0	251,588	251,588
<i>Fund Balance Beginning of Year</i>	1	1	0
<i>Fund Balance End of Year</i>	\$1	\$251,589	\$251,588

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Convention and Visitors Bureau Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Hotel/Lodging Tax	\$400,000	\$536,431	\$136,431
Intergovernmental	0	18,766	18,766
Fees, Licenses and Permits	68,000	94,111	26,111
Other	0	622	622
<i>Total Revenues</i>	<u>468,000</u>	<u>649,930</u>	<u>181,930</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	174,174	172,168	2,006
Materials and Supplies	8,400	4,098	4,302
Contractual Services	305,714	280,877	24,837
Capital Outlay	4,446	4,446	0
Other	29,511	24,111	5,400
<i>Total Expenditures</i>	<u>522,245</u>	<u>485,700</u>	<u>36,545</u>
<i>Net Change in Fund Balance</i>	(54,245)	164,230	218,475
<i>Fund Balance Beginning of Year</i>	621,424	621,424	0
Prior Year Encumbrances Appropriated	<u>55,540</u>	<u>55,540</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$622,719</u></u>	<u><u>\$841,194</u></u>	<u><u>\$218,475</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Western Reserve Port Authority Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Hotel/Lodging Tax	\$0	\$1,251,671	\$1,251,671
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Hotel/Lodging Tax			
Other	0	1,220,249	(1,220,249)
<i>Net Change in Fund Balance</i>	0	31,422	31,422
<i>Fund Balance Beginning of Year</i>	75,077	75,077	0
<i>Fund Balance End of Year</i>	\$75,077	\$106,499	\$31,422

Due to GASB Statement No. 84, the western reserve port authority fund is reported as Special Revenue, however, does not need a budget to be adopted.

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Area Agency on Aging Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$4,138,258	\$4,138,325	\$67
Intergovernmental	132,307	132,307	0
<i>Total Revenues</i>	<u>4,270,565</u>	<u>4,270,632</u>	<u>67</u>
<b>Expenditures</b>			
Current:			
Human Services:			
Senior Citizen Services			
Contractual Services	4,135,051	4,082,360	52,691
Other	70,000	68,377	1,623
<i>Total Expenditures</i>	<u>4,205,051</u>	<u>4,150,737</u>	<u>54,314</u>
<i>Net Change in Fund Balance</i>	65,514	119,895	54,381
<i>Fund Balance Beginning of Year</i>	<u>534,879</u>	<u>534,879</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$600,393</u></u>	<u><u>\$654,774</u></u>	<u><u>\$54,381</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Concealed Handgun License Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$300,000	\$385,232	\$85,232
Other	0	365	\$365
<i>Total Revenues</i>	<u>300,000</u>	<u>385,597</u>	<u>85,597</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	102,753	8,065	94,688
Materials and Supplies	64,247	11,788	52,459
Contractual Services	224,628	145,519	79,109
Capital Outlay	8,305	8,305	0
<i>Total Expenditures</i>	<u>399,933</u>	<u>173,677</u>	<u>226,256</u>
<i>Net Change in Fund Balance</i>	(99,933)	211,920	311,853
<i>Fund Balance Beginning of Year</i>	<u>99,933</u>	<u>99,933</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$311,853</u>	<u>\$311,853</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tax Administration Negotiated Lien Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	31,463	31,463	0
<i>Fund Balance End of Year</i>	<u>\$31,463</u>	<u>\$31,463</u>	<u>\$0</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Policing Revenue Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,133,976	\$1,136,763	\$2,787
Other	3,678	3,678	0
<i>Total Revenues</i>	<u>1,137,654</u>	<u>1,140,441</u>	<u>2,787</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	1,177,270	1,143,837	33,433
Contractual Services	15,661	15,661	0
<i>Total Expenditures</i>	<u>1,192,931</u>	<u>1,159,498</u>	<u>33,433</u>
<i>Net Change in Fund Balance</i>	(55,277)	(19,057)	36,220
<i>Fund Balance Beginning of Year</i>	<u>82,931</u>	<u>82,931</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$27,654</u>	<u>\$63,874</u>	<u>\$36,220</u>



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Ohio Peace Officer Training Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$0	\$83	\$83
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Contractual Services	5,662	0	5,662
<i>Net Change in Fund Balance</i>	(5,662)	83	5,745
<i>Fund Balance Beginning of Year</i>	5,662	5,662	0
<i>Fund Balance End of Year</i>	\$0	\$5,745	\$5,745

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Office Foreclosure Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$30,000	\$10,476	(\$19,524)
Other	0	100	100
<i>Total Revenues</i>	<u>30,000</u>	<u>10,576</u>	<u>(19,424)</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Sheriff			
Personal Services	30,000	24,869	5,131
Contractual Services	1,108	1,108	0
Capital Outlay	2,191	0	2,191
<i>Total Expenditures</i>	<u>33,299</u>	<u>25,977</u>	<u>7,322</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,299)	(15,401)	(12,102)
<b>Other Financing Sources</b>			
Advances In	0	12,102	12,102
<i>Net Change in Fund Balance</i>	(3,299)	(3,299)	0
<i>Fund Balance Beginning of Year</i>	<u>3,299</u>	<u>3,299</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**HAZMAT Fund**  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$24,000	\$25,676	\$1,676
Other	10,000	45,332	35,332
<i>Total Revenues</i>	<u>34,000</u>	<u>71,008</u>	<u>37,008</u>
<b>Expenditures</b>			
Current:			
Public Safety:			
Administration			
Personal Services	775	0	775
Materials and Supplies	23,939	23,030	909
Contractual Services	87,822	52,163	35,659
Capital Outlay	3,460	3,460	0
Other	3,179	3,179	0
<i>Total Expenditures</i>	<u>119,175</u>	<u>81,832</u>	<u>37,343</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(85,175)</u>	<u>(10,824)</u>	<u>74,351</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	850	850
Transfers In	127,000	122,815	(4,185)
<i>Total Other Financing Sources (Uses)</i>	<u>127,000</u>	<u>123,665</u>	<u>(3,335)</u>
<i>Net Change in Fund Balance</i>	41,825	112,841	71,016
<i>Fund Balance Beginning of Year</i>	54,466	54,466	0
Prior Year Encumbrances Appropriated	3,975	3,975	0
<i>Fund Balance End of Year</i>	<u>\$100,266</u>	<u>\$171,282</u>	<u>\$71,016</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Administration Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$1,425,000	\$1,745,047	\$320,047
Other	0	3,958	3,958
<i>Total Revenues</i>	<u>1,425,000</u>	<u>1,749,005</u>	<u>324,005</u>
<b>Expenditures</b>			
Current:			
General Government:			
Judicial			
Title Administration			
Personal Services	1,178,633	1,076,943	101,690
Materials and Supplies	18,000	12,115	5,885
Contractual Services	119,036	113,063	5,973
Capital Outlay	3,897	2,908	989
Other	1,222	249	973
Total Title Administration	<u>1,320,788</u>	<u>1,205,278</u>	<u>115,510</u>
Security Deposits			
Personal Services	104,626	96,830	7,796
Contractual Services	1,341	1,160	181
Total Security Deposits	<u>105,967</u>	<u>97,990</u>	<u>7,977</u>
<i>Total Expenditures</i>	<u>1,426,755</u>	<u>1,303,268</u>	<u>123,487</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,755)	445,737	447,492
<b>Other Financing Sources (Uses)</b>			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(101,755)	345,737	447,492
<i>Fund Balance Beginning of Year</i>	1,616,992	1,616,992	0
Prior Year Encumbrances Appropriated	<u>3,624</u>	<u>3,624</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,518,861</u></u>	<u><u>\$1,966,353</u></u>	<u><u>\$447,492</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder Equipment Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Fees, Licenses and Permits	\$128,000	\$176,342	\$48,342
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Recorder			
Materials and Supplies	10,663	7,156	3,507
Contractual Services	68,188	50,671	17,517
Capital Outlay	3,430	3,430	0
<i>Total Expenditures</i>	82,281	61,257	21,024
<i>Net Change in Fund Balance</i>	45,719	115,085	69,366
<i>Fund Balance Beginning of Year</i>	148,641	148,641	0
Prior Year Encumbrances Appropriated	4,074	4,074	0
<i>Fund Balance End of Year</i>	\$198,434	\$267,800	\$69,366

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$215,000	\$208,582	(\$6,418)
Other	0	870	870
<i>Total Revenues</i>	<u>215,000</u>	<u>209,452</u>	<u>(5,548)</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive Commissioners			
Personal Services	217,405	210,235	7,170
Contractual Services	284	284	0
<i>Total Expenditures</i>	<u>217,689</u>	<u>210,519</u>	<u>7,170</u>
<i>Net Change in Fund Balance</i>	(2,689)	(1,067)	1,622
<i>Fund Balance Beginning of Year</i>	<u>2,689</u>	<u>2,689</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,622</u></u>	<u><u>\$1,622</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Special Projects Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$0	\$5,505	\$5,505
Contributions and Donations	5,000	6,750	1,750
Other	1,750	362	(1,388)
<i>Total Revenues</i>	<u>6,750</u>	<u>12,617</u>	<u>5,867</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	97,346	93,175	4,171
Materials and Supplies	2,100	1,507	593
Contractual Services	6,908	2,245	4,663
Capital Outlay	34,959	34,959	0
Other	437,484	437,309	175
<i>Total Expenditures</i>	<u>578,797</u>	<u>569,195</u>	<u>9,602</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(572,047)	(556,578)	15,469
<b>Other Financing Sources (Uses)</b>			
Transfers In	500,000	597,631	97,631
<i>Net Change in Fund Balance</i>	(72,047)	41,053	113,100
<i>Fund Balance Beginning of Year</i>	460,856	460,856	0
Prior Year Encumbrances Appropriated	36,500	36,500	0
<i>Fund Balance End of Year</i>	<u>\$425,309</u>	<u>\$538,409</u>	<u>\$113,100</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Employee Separation Reserve Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Employee Separation Reserve			
Personal Services	132,000	0	132,000
<i>Excess of Revenues Over (Under) Expenditures</i>	(132,000)	0	132,000
<b>Other Financing Sources (Uses)</b>			
Transfers In	132,000	132,000	0
<i>Net Change in Fund Balance</i>	0	132,000	132,000
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$132,000	\$132,000



**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Debt Service Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property Taxes	\$3,206,300	\$3,206,342	\$42
Permissive Sales Tax	1,488,000	1,488,000	0
Intergovernmental	432,104	432,104	0
Other	14,500	45,975	31,475
<i>Total Revenues</i>	<u>5,140,904</u>	<u>5,172,421</u>	<u>31,517</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	177,018	177,018	0
Other	63,135	63,135	0
Total General Government	<u>240,153</u>	<u>240,153</u>	<u>0</u>
Debt Service:			
Principal Retirement	11,160,056	10,255,000	905,056
Interest and Fiscal Charges	1,078,885	1,016,192	62,693
Issuance Costs	269,130	269,130	0
Total Debt Service	<u>12,508,071</u>	<u>11,540,322</u>	<u>967,749</u>
<i>Total Expenditures</i>	<u>12,748,224</u>	<u>11,780,475</u>	<u>967,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,607,320)</u>	<u>(6,608,054)</u>	<u>999,266</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Bonds	1,020,000	1,030,000	10,000
Premium on Bonds Issued	42,878	42,878	0
Proceeds of Refunding Bonds	2,315,000	2,315,000	0
Premium on Refunding Bonds Issued	89,418	89,418	0
Proceeds of Notes	4,133,000	4,133,000	0
Premium on Notes Issued	55,297	55,297	0
Payment to Refunded Bond Escrow Agent	(2,331,463)	(2,331,463)	0
Transfers In	1,717,650	1,370,000	(347,650)
<i>Total Other Financing Sources (Uses)</i>	<u>7,041,780</u>	<u>6,704,130</u>	<u>(337,650)</u>
<i>Net Change in Fund Balance</i>	(565,540)	96,076	661,616
<i>Fund Balance Beginning of Year</i>	<u>565,540</u>	<u>565,540</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$661,616</u>	<u>\$661,616</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Roads and Bridges Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$15,451,322	\$5,081,584	(\$10,369,738)
Interest	0	10,893	10,893
<i>Total Revenues</i>	15,451,322	5,092,477	(10,358,845)
<b>Expenditures</b>			
Capital Outlay	19,248,382	8,383,366	10,865,016
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,797,060)	(3,290,889)	506,171
<b>Other Financing Sources (Uses)</b>			
Transfers In	2,979,399	2,823,939	(155,460)
<i>Net Change in Fund Balance</i>	(817,661)	(466,950)	350,711
<i>Fund Deficit Beginning of Year</i>	374,417	374,417	0
Prior Year Encumbrances Appropriated	895,685	895,685	0
<i>Fund Balance End of Year</i>	\$452,441	\$803,152	\$350,711

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Buildings and Equipment Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Payments in Lieu of Taxes	\$770,362	\$1,178,274	\$407,912
Intergovernmental	478,500	452,664	(25,836)
Interest	50,877	74,472	23,595
Charges for Services	0	750	750
Contributions and Donations	0	62	62
Other	500,000	26,762	(473,238)
<i>Total Revenues</i>	<u>1,799,739</u>	<u>1,732,984</u>	<u>(66,755)</u>
<b>Expenditures</b>			
Capital Outlay	7,742,626	6,175,529	1,567,097
Debt Service:			
Principal Retirement	325,000	325,000	0
Interest and Fiscal Charges	46,138	21,050	25,088
Total Debt Service	371,138	346,050	25,088
<i>Total Expenditures</i>	<u>8,113,764</u>	<u>6,521,579</u>	<u>1,592,185</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,314,025)</u>	<u>(4,788,595)</u>	<u>1,525,430</u>
<b>Other Financing Sources (Uses)</b>			
Proceeds of Notes	522,500	497,000	(25,500)
Transfers In	345,437	250,000	(95,437)
Transfers Out	(899,224)	(584,000)	315,224
<i>Total Other Financing Sources (Uses)</i>	<u>(31,287)</u>	<u>163,000</u>	<u>194,287</u>
<i>Net Change in Fund Balance</i>	(6,345,312)	(4,625,595)	1,719,717
<i>Fund Balance Beginning of Year</i>	10,515,497	10,515,497	0
Prior Year Encumbrances Appropriated	4,100,822	4,100,822	0
<i>Fund Balance End of Year</i>	<u>\$8,271,007</u>	<u>\$9,990,724</u>	<u>\$1,719,717</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Vehicle Maintenance Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$555,000	\$439,873	(\$115,127)
<b>Expenses</b>			
Materials and Supplies	468,131	465,855	2,276
Contractual Services	11,870	11,870	0
Other	20,000	12,279	7,721
<i>Total Expenses</i>	500,001	490,004	9,997
<i>Net Change in Fund Equity</i>	54,999	(50,131)	(105,130)
<i>Fund Equity Beginning of Year</i>	37,388	37,388	0
Prior Year Encumbrances Appropriated	47,237	47,237	0
<i>Fund Equity End of Year</i>	\$139,624	\$34,494	(\$105,130)

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,123,500	\$1,213,988	\$90,488
Other	0	50,869	50,869
<i>Total Revenues</i>	<u>1,123,500</u>	<u>1,264,857</u>	<u>141,357</u>
<b>Expenses</b>			
Personal Services	121,266	121,266	0
Materials and Supplies	4,400	2,560	1,840
Contractual Services	1,354,380	667,539	686,841
Claims	504,666	504,666	0
<i>Total Expenses</i>	<u>1,984,712</u>	<u>1,296,031</u>	<u>688,681</u>
<i>Net Change in Fund Equity</i>	(861,212)	(31,174)	830,038
<i>Fund Equity Beginning of Year</i>	3,361,088	3,361,088	0
Prior Year Encumbrances Appropriated	<u>11,884</u>	<u>11,884</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$2,511,760</u></u>	<u><u>\$3,341,798</u></u>	<u><u>\$830,038</u></u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Self-funded Hospitalization Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$36,854	\$36,854	\$0
Charges for Services	26,000,000	26,025,251	25,251
Property Taxes	269,494	269,494	0
Other	0	29,485	29,485
<i>Total Revenues</i>	<u>26,306,348</u>	<u>26,361,084</u>	<u>54,736</u>
<b>Expenses</b>			
Personal Services	282,304	282,304	0
Contractual Services	2,928,722	2,030,904	897,818
Claims	23,793,974	23,793,974	0
Debt Service:			
Principal Retirement	230,000	230,000	0
Interest and Fiscal Charges	76,348	76,348	0
<i>Total Expenses</i>	<u>27,311,348</u>	<u>26,413,530</u>	<u>897,818</u>
<i>Net Change in Fund Equity</i>	(1,005,000)	(52,446)	952,554
<i>Fund Equity Beginning of Year</i>	12,922,041	12,922,041	0
Prior Year Encumbrances Appropriated	5,000	5,000	0
<i>Fund Equity End of Year</i>	<u>\$11,922,041</u>	<u>\$12,874,595</u>	<u>\$952,554</u>

**Mahoning County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*in Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Telephone/Data Board Fund*  
*For the Year Ended December 31, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$512,410	\$504,196	(\$8,214)
<b>Expenses</b>			
Contractual Services	516,561	515,294	1,267
<i>Net Change in Fund Equity</i>	(4,151)	(11,098)	(6,947)
<i>Fund Deficit Beginning of Year</i>	(2,410)	(2,410)	0
Prior Year Encumbrances Appropriated	29,597	29,597	0
<i>Fund Equity End of Year</i>	<u>\$23,036</u>	<u>\$16,089</u>	<u>(\$6,947)</u>

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# Statistical Section



Akron Children's Hospital, Boardman  
**Akron Children's Hospital, Boardman**



## Statistical Section

This part of the Mahoning County, Ohio's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

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<b>Contents</b>	<b>Pages(s)</b>
<b><i>Financial Trends</i></b> .....	<b><i>S2 – S13</i></b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b><i>Revenue Capacity</i></b> .....	<b><i>S14 – S37</i></b>
These schedules contain information to help the reader assess the County's most significant local revenue sources, sales tax and property taxes.	
<b><i>Debt Capacity</i></b> .....	<b><i>S38 – S47</i></b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b><i>Economic and Demographic Information</i></b> .....	<b><i>S48 – S50</i></b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b><i>Operating Information</i></b> .....	<b><i>S51 – S56</i></b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

**Mahoning County, Ohio**  
*Net Position By Component*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2021	2020	2019	2018
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$116,963,583	\$106,214,639	\$107,037,497	\$102,921,806
Restricted:				
Capital Projects	13,119,751	13,124,410	10,174,002	8,027,790
Debt Service	728,549	456,998	1,010,449	461,813
Public Safety	25,794,889	17,751,206	14,844,858	13,238,257
Public Works	14,259,388	11,129,182	12,036,487	9,916,793
Health Services	53,816,542	49,789,758	45,536,907	43,875,308
Human Services	17,945,394	16,609,893	14,468,969	13,490,901
General Government	24,412,552	20,352,088	21,332,575	19,589,796
Unclaimed Monies	1,651,020	1,419,624	1,234,808	545,910
Unrestricted (Deficit)	<u>(60,244,865)</u>	<u>(127,869,211)</u>	<u>(125,345,712)</u>	<u>(108,806,275)</u>
<i>Total Governmental Activities Net Position</i>	<u>208,446,803</u>	<u>108,978,587</u>	<u>102,330,840</u>	<u>103,262,099</u>
<b>Business Type - Activities</b>				
Net Investment in Capital Assets	48,760,438	55,842,743	60,568,564	61,129,538
Restricted:				
Debt Service	12,365,931	11,456,435	11,511,947	11,372,802
Unrestricted	<u>19,308,733</u>	<u>4,548,409</u>	<u>(2,323,088)</u>	<u>3,575,793</u>
<i>Total Business-Type Activities Net Position</i>	<u>80,435,102</u>	<u>71,847,587</u>	<u>69,757,423</u>	<u>76,078,133</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	165,724,021	162,057,382	167,606,061	164,051,344
Restricted	164,094,016	142,089,594	132,151,002	120,519,370
Unrestricted (Deficit)	<u>(40,936,132)</u>	<u>(123,320,802)</u>	<u>(127,668,800)</u>	<u>(105,230,482)</u>
<i>Total Primary Government Net Position</i>	<u>\$288,881,905</u>	<u>\$180,826,174</u>	<u>\$172,088,263</u>	<u>\$179,340,232</u>

(1) GASB Statement No.63 and GASB Statement No. 65 were implemented in 2012.

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

Note: The County reported the impact of GASB Statement No. 83 beginning in 2019.

2017	2016	2015	2014	2013	2012(1)
\$102,337,821	\$101,977,095	\$104,880,283	\$102,647,200	\$100,693,379	\$102,251,744
11,395,939	10,836,930	12,761,249	15,223,440	16,482,068	15,988,064
0	0	0	0	0	0
12,473,377	7,961,489	8,579,315	2,316,308	2,031,458	1,542,631
8,918,979	8,818,505	6,933,355	7,337,863	7,376,307	6,278,575
43,350,170	41,709,134	40,009,775	36,791,140	34,303,503	34,592,025
12,776,302	10,767,496	7,572,604	6,589,182	6,742,989	7,067,963
20,446,744	19,481,780	18,828,696	15,260,442	17,137,100	15,257,143
522,751	453,252	564,542	421,086	450,507	0
(102,079,674)	(46,793,739)	(49,417,148)	(45,917,743)	11,230,770	11,760,418
110,142,409	155,211,942	150,712,671	140,668,918	196,448,081	194,738,563
61,899,721	60,831,136	59,124,842	60,998,456	55,414,313	53,320,745
10,995,730	10,824,964	10,532,612	11,741,157	11,384,862	11,877,870
2,100,477	7,503,256	10,020,817	7,323,762	15,724,414	17,062,549
74,995,928	79,159,356	79,678,271	80,063,375	82,523,589	82,261,164
164,237,542	162,808,231	164,005,125	163,645,656	156,107,692	155,572,489
120,879,992	110,853,550	105,782,148	95,680,618	95,908,794	92,604,271
(99,979,197)	(39,290,483)	(39,396,331)	(38,593,981)	26,955,184	28,822,967
\$185,138,337	\$234,371,298	\$230,390,942	\$220,732,293	\$278,971,670	\$276,999,727

**Mahoning County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(Accrual Basis of Accounting)*

	2021	2020	2019	2018
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Assessments				
General Government:				
Legislative and Executive	\$8,120,621	\$7,630,577	\$7,548,045	\$7,004,603
Judicial	6,613,552	6,359,879	6,663,365	7,279,352
Public Safety	4,263,954	5,731,373	3,472,746	3,442,226
Public Works	154,867	115,557	136,331	134,257
Health	4,060,137	3,973,503	4,422,467	4,260,875
Human Services	1,980,262	2,014,160	2,101,431	2,009,219
Total Charges for Services and Assessments	25,193,393	25,825,049	24,344,385	24,130,532
Operating Grants and Contributions	95,701,660	78,834,843	73,827,047	62,552,851
Capital Grants	11,124,293	5,578,035	7,207,788	2,053,371
<i>Total Governmental Activities Program Revenue</i>	<u>132,019,346</u>	<u>110,237,927</u>	<u>105,379,220</u>	<u>88,736,754</u>
Business-Type Activities:				
Charges for Services and Assessments				
Mahoning County Water	936,630	904,259	883,791	842,419
Mahoning County Sewer	33,987,221	32,257,694	28,275,395	27,539,325
Total Charges for Services and Assessments	34,923,851	33,161,953	29,159,186	28,381,744
Capital Grants and Contributions	129,782	8,863	703,310	422,706
<i>Total Business-Type Activities Program Revenue</i>	<u>35,053,633</u>	<u>33,170,816</u>	<u>29,862,496</u>	<u>28,804,450</u>
<i>Total Primary Government Program Revenues</i>	<u>\$167,072,979</u>	<u>\$143,408,743</u>	<u>\$135,241,716</u>	<u>\$117,541,204</u>

2017	2016	2015	2014	2013	2012
\$6,957,096	\$7,142,290	\$7,177,799	\$6,738,883	\$6,767,123	\$5,942,694
7,411,969	7,398,544	7,021,990	5,568,575	5,662,224	5,496,605
2,786,469	2,878,129	3,925,795	5,852,721	5,870,710	5,154,194
148,291	204,052	201,515	402,778	213,278	159,737
3,903,409	4,034,424	4,425,387	4,798,664	4,498,260	4,695,655
1,938,733	2,031,879	1,894,829	1,884,021	1,883,573	1,765,741
23,145,967	23,689,318	24,647,315	25,245,642	24,895,168	23,214,626
68,592,436	65,366,347	65,156,016	62,141,088	61,410,982	72,408,390
4,275,718	2,639,816	4,985,488	4,177,023	2,505,708	6,399,688
96,014,121	91,695,481	94,788,819	91,563,753	88,811,858	102,022,704
838,288	790,407	681,419	628,692	525,149	472,744
26,191,896	24,896,477	23,576,438	22,819,113	20,608,295	20,611,234
27,030,184	25,686,884	24,257,857	23,447,805	21,133,444	21,083,978
843,234	1,006,059	1,326,036	816,222	933,776	1,021,992
27,873,418	26,692,943	25,583,893	24,264,027	22,067,220	22,105,970
\$123,887,539	\$118,388,424	\$120,372,712	\$115,827,780	\$110,879,078	\$124,128,674

(continued)

**Mahoning County, Ohio**  
*Changes in Net Position*  
*Last Ten Years (continued)*  
*(Accrual Basis of Accounting)*

	2021	2020	2019	2018
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$36,628,371	\$40,457,275	\$29,135,521	\$26,663,721
Judicial	14,664,926	24,664,700	27,394,088	26,180,753
Public Safety	17,700,451	39,983,325	42,481,165	37,253,625
Public Works	11,205,239	16,348,618	14,894,599	14,824,344
Health	33,211,519	38,709,716	41,465,227	39,762,049
Human Services	31,350,477	48,978,217	52,169,987	45,823,401
Interest and Fiscal Charges	1,067,370	1,388,119	1,422,493	1,502,582
<i>Total Governmental Activities Expenses</i>	<u>145,828,353</u>	<u>210,529,970</u>	<u>208,963,080</u>	<u>192,010,475</u>
Business-Type Activities:				
Mahoning County Water	1,913,414	2,057,402	1,686,037	1,718,843
Mahoning County Sewer	24,479,964	29,550,719	28,921,978	28,182,735
<i>Total Business-Type Activities Expenses</i>	<u>26,393,378</u>	<u>31,608,121</u>	<u>30,608,015</u>	<u>29,901,578</u>
<i>Total Primary Government Program Expenses</i>	<u>172,221,731</u>	<u>242,138,091</u>	<u>239,571,095</u>	<u>221,912,053</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(13,809,007)	(100,292,043)	(103,583,860)	(103,273,721)
Business-Type Activities	8,660,255	1,562,695	(745,519)	(1,097,128)
<i>Total Primary Government Net Expense</i>	<u>(\$5,148,752)</u>	<u>(\$98,729,348)</u>	<u>(\$104,329,379)</u>	<u>(\$104,370,849)</u>



2017	2016	2015	2014	2013	2012
\$26,144,160	\$23,990,469	\$23,050,539	\$28,900,811	\$27,035,225	\$25,890,863
25,867,202	24,310,698	23,075,087	22,249,706	20,946,103	20,087,881
38,448,697	34,381,681	31,088,021	25,656,854	23,793,549	25,488,019
13,985,860	15,480,125	14,205,410	14,147,583	12,640,556	21,596,642
39,310,148	38,370,842	37,031,027	37,970,439	36,155,871	47,472,081
45,416,756	41,123,931	39,850,859	39,560,161	37,781,584	36,691,886
1,462,654	1,423,096	1,899,467	1,892,225	2,166,770	2,310,764
190,635,477	179,080,842	170,200,410	170,377,779	160,519,658	179,538,136
1,484,665	1,496,075	1,621,113	1,334,615	1,276,542	1,860,851
27,230,508	25,717,354	24,440,240	21,567,811	20,561,245	21,332,223
28,715,173	27,213,429	26,061,353	22,902,426	21,837,787	23,193,074
219,350,650	206,294,271	196,261,763	193,280,205	182,357,445	202,731,210
(94,621,356)	(87,385,361)	(75,411,591)	(78,814,026)	(71,707,800)	(77,515,432)
(841,755)	(520,486)	(477,460)	1,361,601	229,433	(1,087,104)
(\$95,463,111)	(\$87,905,847)	(\$75,889,051)	(\$77,452,425)	(\$71,478,367)	(\$78,602,536)

(continued)

**Mahoning County, Ohio**  
*Changes in Net Position*  
*Last Ten Years (continued)*  
*(Accrual Basis of Accounting)*

	2021	2020	2019	2018
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	\$5,329,431	\$4,924,768	\$5,233,001	\$4,877,357
General Obligation Bond Retirement	3,105,967	2,762,175	2,171,572	2,339,418
Children Services Board	9,691,249	9,515,847	9,423,855	8,138,126
Board of Developmental Disabilities	15,795,499	15,462,186	15,105,659	14,616,935
Board of Mental Health	5,952,469	5,937,970	4,100,806	3,665,774
Senior Citizens	4,136,265	4,061,954	3,975,865	3,800,912
Self-funded Hospitalization	269,494	271,992	270,111	266,105
Sales Tax Levied for:				
General Purposes	19,404,067	16,483,603	15,686,795	15,081,000
Criminal and Administrative Justice	31,264,093	27,010,814	26,305,823	25,277,996
Road Improvement Equipment	0	0	0	0
General Obligation Bond Retirement	433,430	848,310	1,185,993	1,105,022
Buildings and Equipment	1,015,225	685,890	680,985	668,567
Hotel/Lodging Taxes	1,843,415	1,130,432	1,574,142	1,716,294
Grants and Entitlements not Restricted to Specific Programs	7,498,946	5,979,415	5,791,701	6,529,551
Conveyance Taxes	3,608,654	2,798,926	2,562,586	2,448,831
Interest	(811,646)	2,564,039	3,356,999	1,664,451
Payment in Lieu of Taxes	1,177,669	523,836	795,661	702,957
Unrestricted Contributions	7,004	3,275	0	0
Gain on Sale of Capital Assets	0	0	0	0
Other	3,331,992	6,016,359	3,585,019	3,282,115
Transfers	224,000	(42,001)	846,028	212,000
<i>Total Governmental Activities</i>	<u>113,277,223</u>	<u>106,939,790</u>	<u>102,652,601</u>	<u>96,393,411</u>
Business-Type Activities:				
Interest	106,389	164,073	225,139	206,384
Gain on Sale of Capital Assets	0	87,476	8,550	0
Other	44,871	233,919	273,773	2,184,949
Transfers	(224,000)	42,001	(846,028)	(212,000)
<i>Total Business-Type Activities</i>	<u>(72,740)</u>	<u>527,469</u>	<u>(338,566)</u>	<u>2,179,333</u>
<i>Total Primary Government General Revenues and Other Changes in Net Position</i>	<u>113,204,483</u>	<u>107,467,259</u>	<u>102,314,035</u>	<u>98,572,744</u>
<b>Change in Net Position</b>				
Governmental Activities	99,468,216	6,647,747	(931,259)	(6,880,310)
Business-Type Activities	8,587,515	2,090,164	(1,084,085)	1,082,205
<i>Total Primary Government Change in Net Position</i>	<u>\$108,055,731</u>	<u>\$8,737,911</u>	<u>(\$2,015,344)</u>	<u>(\$5,798,105)</u>

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2017	2016	2015	2014	2013	2012
\$4,512,373	\$3,662,630	\$1,986,258	\$3,017,749	\$5,297,879	\$1,974,972
2,514,570	4,048,256	3,792,671	3,975,496	1,515,889	4,288,832
8,126,958	8,599,799	8,490,515	4,952,827	4,869,189	4,720,439
14,466,928	15,237,989	14,223,631	13,898,401	13,691,556	13,289,321
3,631,508	3,822,813	3,567,489	3,482,494	3,429,022	3,327,222
4,553,599	0	0	0	0	0
271,910	0	0	0	0	0
15,468,357	17,001,113	34,186,420	33,297,009	30,438,298	30,636,548
25,836,588	26,525,325	5,484,247	0	0	0
35,125	0	0	0	0	0
1,264,255	433,141	1,758,561	840,000	1,400,000	0
491,502	274,184	0	0	0	0
1,463,522	0	0	0	0	0
7,444,594	5,612,066	5,751,011	6,622,413	6,783,824	5,768,962
2,329,412	1,902,728	1,940,022	1,782,152	1,853,653	1,696,113
863,839	457,598	977,013	436,809	180,089	838,035
629,585	609,135	0	0	0	0
0	0	0	0	0	0
82,550	30,377	0	0	0	0
2,926,900	3,394,278	3,085,506	4,259,245	3,655,919	4,134,143
(332,253)	273,200	212,000	212,000	302,000	180,000
96,581,822	91,884,632	85,455,344	76,776,595	73,417,318	70,854,587
69,813	74,087	50,311	39,351	76,827	159,468
717	0	0	0	9,150	0
97,994	200,684	254,045	471,945	249,015	1,081,585
332,253	(273,200)	(212,000)	(212,000)	(302,000)	(180,000)
500,777	1,571	92,356	299,296	32,992	1,061,053
97,082,599	91,886,203	85,547,700	77,075,891	73,450,310	71,915,640
1,960,466	4,499,271	10,043,753	(2,037,431)	1,709,518	(6,660,845)
(340,978)	(518,915)	(385,104)	1,660,897	262,425	(26,051)
\$1,619,488	\$3,980,356	\$9,658,649	(\$376,534)	\$1,971,943	(\$6,686,896)

**Mahoning County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified Accrual Basis of Accounting)*

	2021	2020	2019	2018
<b>General Fund</b>				
Nonspendable	\$1,651,020	\$1,419,624	\$1,234,808	\$545,910
Restricted	0	0	0	2,209,847
Committed	1,449,120	288,086	448,020	505,345
Assigned	1,045,267	2,336,187	3,509,538	691,539
Unassigned	32,548,317	25,817,356	17,892,005	15,578,611
<b>Total General Fund</b>	36,693,724	29,861,253	23,084,371	19,531,252
<b>All Other Governmental Funds</b>				
Restricted	127,055,952	112,914,635	100,086,309	88,355,932
Unassigned (Deficit)	(3,612,990)	(5,064,053)	(3,955,221)	(5,412,753)
<b>Total All Other Governmental Funds</b>	123,442,962	107,850,582	96,131,088	82,943,179
<b><i>Total Governmental Funds</i></b>	<u>\$160,136,686</u>	<u>\$137,711,835</u>	<u>\$119,215,459</u>	<u>\$102,474,431</u>

2017	2016	2015	2014	2013	2012
\$522,751	\$453,252	\$564,542	\$421,086	\$450,507	\$467,191
2,194,573	2,230,859	2,118,587	1,889,510	1,696,947	2,403,449
174,590	178,600	258,024	102,233	575,148	499,663
985,398	1,722,495	2,265,751	2,121,022	1,849,239	1,465,304
13,215,775	9,285,767	5,964,407	7,800,527	7,814,324	7,553,202
17,093,087	13,870,973	11,171,311	12,334,378	12,386,165	12,388,809
86,344,894	80,284,005	78,144,955	71,377,952	68,546,202	69,676,529
(6,205,544)	(6,624,474)	(1,502,064)	(3,282,688)	(4,150,097)	(3,863,862)
80,139,350	73,659,531	76,642,891	68,095,264	64,396,105	65,812,667
\$97,232,437	\$87,530,504	\$87,814,202	\$80,429,642	\$76,782,270	\$78,201,476

**Mahoning County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*

	2021	2020	2019	2018
<b>Revenues</b>				
Property Taxes	\$44,124,417	\$42,794,021	\$39,975,692	\$38,407,141
Payments in Lieu of Taxes	1,177,669	523,836	795,661	702,957
Permissive Sales Tax	51,722,139	44,872,765	43,645,948	42,142,629
Hotel/Lodging Taxes	1,843,415	1,130,432	1,574,142	1,716,294
Intergovernmental	103,361,222	93,830,921	82,951,686	73,152,094
Conveyance Taxes	3,608,654	2,798,926	2,562,586	2,448,831
Interest	(811,646)	2,564,039	3,356,999	1,664,451
Fees, Licenses and Permits	15,086,518	13,901,637	14,149,086	13,991,770
Fines and Forfeitures	2,043,984	1,969,730	2,392,166	2,424,474
Rentals and Royalties	2,954,054	2,697,711	2,190,929	2,000,211
Charges for Services	4,805,210	6,949,901	5,316,639	5,452,104
Contributions and Donations	9,161	5,832	474,635	6,872
Special Assessments	293,816	290,739	285,592	284,806
Other	3,251,092	5,875,520	3,573,026	3,157,346
<i>Total Revenues</i>	<u>233,469,705</u>	<u>220,206,010</u>	<u>203,244,787</u>	<u>187,551,980</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	41,406,462	38,372,154	25,406,927	24,222,624
Judicial	23,311,836	22,835,702	23,568,886	24,166,441
Public Safety	35,198,403	34,307,954	33,721,270	32,490,961
Public Works	9,469,064	10,901,673	9,365,132	9,312,269
Health	40,670,381	37,563,258	38,202,223	38,329,134
Human Services	45,504,592	46,045,587	46,165,114	42,620,507
Capital Outlay	11,445,454	12,466,683	10,404,401	7,050,249
Debt Service				
Principal Retirement	4,569,520	3,075,817	2,838,193	2,831,699
Interest and Fiscal Charges	1,079,695	1,294,112	1,312,760	1,431,719
Bond Issuance Costs	269,130	375,484	260,737	76,388
<i>Total Expenditures</i>	<u>212,924,537</u>	<u>207,238,424</u>	<u>191,245,643</u>	<u>182,531,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>20,545,168</u>	<u>12,967,586</u>	<u>11,999,144</u>	<u>5,019,989</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	54,850	40,225	50,368	10,005
Inception of Capital Lease	0	1,761,714	0	0
OPWC Loans Issued	0	0	0	0
General Obligation Bonds Issued	3,800,000	9,225,000	3,455,000	0
Payment to Refunded Bond Escrow Agent	(2,331,463)	(5,681,877)	0	0
Premium on Bonds Issued	132,296	225,729	390,488	0
Transfers In	7,869,103	4,455,028	5,926,231	4,280,446
Transfers Out	(7,645,103)	(4,497,029)	(5,080,203)	(4,068,446)
<i>Total Other Financing Sources (Uses)</i>	<u>1,879,683</u>	<u>5,528,790</u>	<u>4,741,884</u>	<u>222,005</u>
Net Change in Fund Balances	<u>\$22,424,851</u>	<u>\$18,496,376</u>	<u>\$16,741,028</u>	<u>\$5,241,994</u>
Debt Service as a Percentage of				
Noncapital Expenditures	2.81%	2.26%	2.31%	2.43%

2017	2016	2015	2014	2013	2012
\$39,027,923	\$33,697,139	\$33,166,681	\$29,496,715	\$29,316,661	\$29,118,104
646,976	609,135	0	0	0	0
43,419,456	44,234,168	40,445,450	33,971,827	31,772,187	30,560,904
1,482,288	0	0	0	0	0
79,198,342	71,217,912	76,354,344	73,380,200	69,841,703	86,118,204
2,329,412	1,902,728	1,940,022	1,782,152	1,853,653	1,696,113
863,864	457,598	977,013	436,809	180,089	838,035
13,894,145	13,887,195	14,434,632	14,740,318	14,724,268	14,558,833
2,592,754	2,709,026	2,792,235	2,813,224	2,875,748	2,987,979
1,950,539	2,008,922	2,064,740	2,441,270	2,066,661	891,515
4,402,538	4,789,104	5,057,653	4,950,697	4,939,168	4,470,446
8,016	16,785	105,734	2,000	4,606	103,556
300,318	305,629	286,359	299,096	284,995	288,135
2,893,937	3,233,763	3,085,506	4,447,587	3,467,577	4,134,143
193,010,508	179,069,104	180,710,369	168,761,895	161,327,316	175,765,967
24,011,822	22,035,892	21,169,999	25,600,909	25,721,975	25,132,729
23,734,147	23,047,092	22,422,241	21,116,351	20,514,682	19,997,869
32,087,263	29,828,685	29,323,034	23,457,577	22,062,581	24,379,271
9,007,406	8,901,666	9,687,423	10,078,380	10,019,137	9,584,953
37,720,470	37,672,105	36,399,668	36,637,137	35,442,806	48,395,040
41,880,979	39,872,275	38,475,214	37,552,748	36,814,061	36,394,957
11,786,587	11,057,992	11,964,135	10,209,144	6,402,106	11,135,286
3,538,228	3,589,223	3,683,687	3,899,711	3,627,081	3,714,329
1,369,410	1,386,753	1,771,312	1,755,245	1,892,639	2,153,440
358,205	466,109	30,018	161,342	307,093	172,213
185,494,517	177,857,792	174,926,731	170,468,544	162,804,161	181,060,087
7,515,991	1,211,312	5,783,638	(1,706,649)	(1,476,845)	(5,294,120)
607,718	30,377	47,770	0	17,625	0
0	0	0	0	0	0
0	280,673	1,341,152	0	0	40,912
6,975,000	9,305,000	0	5,020,000	6,021,146	0
(6,202,468)	(11,590,477)	0	0	(5,934,092)	0
593,692	206,217	0	122,021	72,161	0
5,799,130	4,318,660	25,616,008	6,276,483	4,639,110	8,286,788
(5,587,130)	(4,045,460)	(25,404,008)	(6,064,483)	(4,758,311)	(8,437,581)
2,185,942	(1,495,010)	1,600,922	5,354,021	57,639	(109,881)
\$9,701,933	(\$283,698)	\$7,384,560	\$3,647,372	(\$1,419,206)	(\$5,404,001)
2.84%	2.95%	3.36%	3.57%	3.60%	3.62%

**Mahoning County, Ohio***Taxable Sales by Type (1)**Last Seven Years (2)*

	2021	2020	2019	2018
Sales Tax Payments	\$10,309,627	\$8,641,418	\$9,087,210	\$8,850,205
Direct Pay Tax Return Payments	321,495	288,026	633,025	552,960
Seller's Use Tax Return Payments	9,524,533	8,153,035	6,044,215	5,424,257
Consumer's Use Tax Return Payments	753,044	691,157	805,325	818,169
Motor Vehicle Tax Payments	7,279,729	6,062,541	5,764,712	5,589,621
Watercraft and Outboard Motors	88,499	88,025	59,103	54,323
Department of Liquor Control	367,227	337,518	247,649	226,486
Sales/Use Tax Voluntary Payments	17,884	38,236	73,271	78,897
Sales/Use Tax Assessment Payments	318,694	210,563	248,823	171,511
Managed Audit Sales/Use Tax Payments	120,102	51,816	120,699	5,560
Sales Tax on Motor Vehicle Fuel Refunds	7,725	13,468	19,252	15,419
Certified Assessment Payments	262,262	237,434	203,349	286,575
Statewide Master Numbers	16,598,843	15,229,004	15,662,481	15,806,913
Streamlined Sales Tax Payments	1,351,710	978,818	458,967	65,312
Non-Resident Motor Vehicle Tax Payments	87,884	56,303	43,124	31,245
Non-Resident Watercraft Tax Payments	0	0	0	0
Transient Sales	3,501,093	3,437,518	3,905,301	3,965,220
Use Tax Amnesty Payments	0	1	5,065	5,296
Administrative Rotary Fund Fee	(508,568)	(444,472)	(432,720)	(418,791)
Sales/Use Tax Refunds Approved	<u>(53,554)</u>	<u>(67,725)</u>	<u>(109,553)</u>	<u>(68,899)</u>
Total	<u>\$50,348,230</u>	<u>\$44,002,685</u>	<u>\$42,839,298</u>	<u>\$41,460,279</u>
Sales Tax Rate	1.25%	1.25%	1.25%	1.25%

(1) Cash basis

(2) Detailed historical sales tax information from the Ohio Department of Taxation was only available as far back as 2015.

**Source:** Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.



2017	2016	2015
\$8,466,442	\$8,551,227	\$7,471,321
4,105,317	4,902,703	3,958,955
5,030,056	4,826,255	3,973,784
692,927	707,870	648,457
5,139,166	4,851,579	4,655,453
48,274	46,809	37,838
209,791	207,812	175,721
66,847	80,045	27,835
242,415	157,992	237,887
41,043	78,548	275,044
12,423	15,337	16,461
223,166	203,471	186,387
15,503,494	15,512,763	13,912,134
63,889	26,021	32,779
33,403	34,354	31,859
41	318	792
4,108,613	3,813,702	3,557,906
135	977	1,197
(439,204)	(439,500)	(391,463)
(67,045)	(67,761)	(55,537)
<u>\$43,481,191</u>	<u>\$43,510,523</u>	<u>\$38,754,809</u>
1.25%	1.25%	1.00%

**Mahoning County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2021	\$3,392,600,290	\$960,474,340	\$12,437,356,086	\$335,523,380	\$381,276,568
2020	2,992,462,910	942,927,870	11,243,973,657	312,135,160	354,699,045
2019	2,974,459,810	949,011,710	11,209,918,629	297,923,040	338,548,909
2018	2,965,515,520	941,363,930	11,162,512,714	279,431,540	317,535,841
2017	2,913,594,420	935,487,110	10,997,375,800	259,468,060	294,850,068
2016	2,905,561,820	946,591,530	11,006,152,429	242,013,070	275,014,852
2015	2,899,755,880	880,861,940	10,801,765,200	224,785,320	255,437,864
2014	2,857,087,950	909,318,950	10,761,162,571	194,662,910	221,207,852
2013	2,851,153,750	916,921,610	10,765,929,600	174,204,740	197,959,932
2012	2,841,978,460	906,241,690	10,709,200,429	163,538,490	185,839,193

Real property is reappraised every six years with a State mandated update of the current market value in the the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

Source: Mahoning County Auditor

Totals			Weighted Average Tax Rate (per 1,000 of Assessed Value)
Assessed Value	Estimated Actual Value	Ratio	
\$4,688,598,010	\$12,818,632,654	36.6%	\$10.55231
4,247,525,940	11,598,672,703	36.6	11.10556
4,221,394,560	11,548,467,538	36.6	10.60517
4,186,310,990	11,480,048,555	36.5	10.51807
4,108,549,590	11,292,225,868	36.4	10.48340
4,094,166,420	11,281,167,281	36.3	9.45938
4,005,403,140	11,057,203,064	36.2	9.43633
3,961,069,810	10,982,370,423	36.1	9.42801
3,942,280,100	10,963,889,532	36.0	8.74765
3,911,758,640	10,895,039,622	35.9	8.73928



**Mahoning County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2021	2020	2019	2018	2017
<b>Unvoted Millage</b>					
Operating	\$1.26000	\$1.31000	\$1.44000	\$1.35000	\$1.25000
Debt Service	0.84000	0.79000	0.66000	0.75000	0.85000
<b>Voted Millage - by levy</b>					
1976 Mental Health Board Current Expense					
Residential/Agricultural Real	0.16947	0.19102	0.19108	0.19103	0.19358
Commercial/Industrial and Public Utility Real	0.28236	0.28173	0.28180	0.28048	0.28153
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
2004 Mental Health Board Current Expense					
Residential/Agricultural Real	0.69870	0.78755	0.78782	0.78762	0.79811
Commercial/Industrial and Public Utility Real	0.81623	0.81440	0.81461	0.81079	0.81382
General Business and Public Utility Personal	0.85000	0.85000	0.85000	0.85000	0.85000
1983 Children Services Current Expense					
Residential/Agricultural Real	0.44344	0.49983	0.50000	0.29019	0.29405
Commercial/Industrial and Public Utility Real	0.50000	0.49987	0.50000	0.33663	0.33789
General Business and Public Utility Personal	0.50000	0.50000	0.50000	0.50000	0.50000
1976 Tuberculosis Clinic Current Expense					
Residential/Agricultural Real	0.03389	0.03820	0.03822	0.03821	0.03872
Commercial/Industrial and Public Utility Real	0.05647	0.05635	0.05636	0.56095	0.05631
General Business and Public Utility Personal	0.10000	0.10000	0.10000	0.10000	0.10000
1976 Children Services Current Expense					
Residential/Agricultural Real	1.60466	1.80871	1.80933	1.80887	1.83297
Commercial/Industrial and Public Utility Real	1.85000	1.84952	1.85000	1.84310	1.85000
General Business and Public Utility Personal	1.85000	1.85000	1.85000	1.85000	1.85000
1986 Mental Retardation Developmental and Disabilities Current Expense - 5 years (1)					
Residential/Agricultural Real	2.46600	2.77958	2.78053	2.77982	2.81687
Commercial/Industrial and Public Utility Real	2.88082	2.87435	2.87509	2.86161	2.87232
General Business and Public Utility Personal	3.00000	3.00000	3.00000	3.00000	3.00000
1992 Mental Retardation Developmental and Disabilities Current Expense					
Residential/Agricultural Real	1.39431	1.19668	1.19709	1.19679	1.21274
Commercial/Industrial and Public Utility Real	1.06168	1.39118	1.39154	1.38501	1.39020
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
1995 Children Services Current Expense					
Residential/Agricultural Real	0.00000	0.00000	0.00000	0.00000	0.00000
Commercial/Industrial and Public Utility Real	0.00000	0.00000	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.00000	0.00000	0.00000	0.00000	0.00000
2016 Senior Citizen					
Residential/Agricultural Real	\$0.87544	\$0.98676	\$0.98710	\$0.98685	\$1.00000
Commercial/Industrial and Public Utility Real	1.00000	0.99974	1.00000	0.99627	1.00000
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
2019 Mental Health					
Residential/Agricultural Real	\$0.44344	\$0.49983	\$0.00000	\$0.00000	\$0.00000
Commercial/Industrial and Public Utility Real	0.50000	0.49987	0.00000	0.00000	0.00000
General Business and Public Utility Personal	0.50000	0.50000	0.00000	0.00000	0.00000

2016	2015	2014	2013	2012
\$1.00000	\$1.00000	\$1.00000	\$1.55000	\$1.00000
1.10000	1.10000	1.10000	0.55000	1.10000
0.19349	0.19330	0.19330	0.19520	0.19525
0.27803	0.27597	0.27597	0.27229	0.27200
0.50000	0.50000	0.50000	0.50000	0.50000
0.79773	0.79696	0.79696	0.80480	0.80502
0.80372	0.79776	0.79776	0.78712	0.78628
0.85000	0.85000	0.85000	0.85000	0.85000
0.29391	0.29363	0.29363	0.29652	0.29660
0.33370	0.33122	0.33122	0.32681	0.32645
0.50000	0.50000	0.50000	0.50000	0.50000
0.03870	0.03866	0.03866	0.03904	0.03905
0.05561	0.05519	0.05519	0.05446	0.05440
0.10000	0.10000	0.10000	0.10000	0.10000
1.83209	1.83032	1.83032	0.33184	0.33193
1.85000	1.85000	1.85000	0.46289	0.46240
1.85000	1.85000	1.85000	0.85000	0.85000
2.81551	2.81279	2.81279	2.84046	2.84126
2.83666	2.81561	2.81561	2.77808	2.77510
3.00000	3.00000	3.00000	3.00000	3.00000
1.21215	1.21098	1.21098	1.22289	1.22324
1.37294	1.36275	1.36275	1.34459	1.34314
2.00000	2.00000	2.00000	2.00000	2.00000
0.00000	0.00000	0.00000	0.72790	0.72810
0.00000	0.00000	0.00000	0.79568	0.79482
0.00000	0.00000	0.00000	1.00000	1.00000
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000

(continued)

**Mahoning County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*

	2021	2020	2019	2018	2017
<b>Total Voted Millage by type of Property</b>					
Residential/Agricultural Real	\$8.13	\$8.78816	\$8.29117	\$8.07937	\$8.18704
Commercial/Industrial and Public Utility Real	8.94757	9.26701	8.76940	9.07485	8.60207
General Business and Public Utility Personal	10.30000	10.30000	9.80000	9.80000	9.80000
<b>Total Millage by type of Property</b>					
Residential/Agricultural Real	\$10.22936	\$10.88816	\$10.39117	\$10.17937	\$10.28704
Commercial/Industrial and Public Utility Real	11.04757	11.36701	10.86940	11.17485	10.70207
General Business and Public Utility Personal	12.40000	12.40000	11.90000	11.90000	11.90000
Total Weighted Average Tax Rate	\$10.55231	\$11.10556	\$10.60517	\$10.51807	\$10.48340
<b>Overlapping Rates by Taxing District</b>					
<b>Cities</b>					
<b>Alliance</b>					
Residential/Agricultural Real	\$5.97515	\$5.98056	\$5.97910	\$3.30000	\$3.30000
Commercial/Industrial and Public Utility Real	5.99047	5.93661	5.84616	3.30000	3.30000
General Business and Public Utility Personal	6.30000	6.30000	6.30000	3.30000	3.30000
<b>Campbell</b>					
Residential/Agricultural Real	11.51959	12.70000	12.70000	12.70000	12.70000
Commercial/Industrial and Public Utility Real	12.69688	12.70000	12.70000	12.70000	12.70000
General Business and Public Utility Personal	12.70000	12.70000	12.70000	12.70000	12.70000
<b>Canfield</b>					
Residential/Agricultural Real	6.22255	6.22255	6.65840	6.65774	6.90000
Commercial/Industrial and Public Utility Real	6.81641	6.81641	6.85290	6.84529	6.90000
General Business and Public Utility Personal	6.90000	6.90000	6.90000	6.90000	6.90000
<b>Columbiana</b>					
Residential/Agricultural Real	6.29814	6.38877	5.63704	6.80000	6.79133
Commercial/Industrial and Public Utility Real	6.43572	6.42462	5.26880	6.41503	6.43148
General Business and Public Utility Personal	6.80000	6.80000	5.65000	6.80000	6.80000
<b>Salem</b>					
Residential/Agricultural Real	4.32708	4.32716	4.49929	4.49648	4.19339
Commercial/Industrial and Public Utility Real	7.72549	4.71944	4.71743	4.70059	4.39927
General Business and Public Utility Personal	4.90000	4.90000	4.90000	4.90000	4.60000
<b>Struthers</b>					
Residential/Agricultural Real	8.61380	9.00000	7.00000	7.00000	7.00000
Commercial/Industrial and Public Utility Real	9.00000	8.99729	6.99768	7.00000	7.00000
General Business and Public Utility Personal	9.00000	9.00000	7.00000	7.00000	7.00000
<b>Youngstown</b>					
Residential/Agricultural Real	3.70000	3.70000	3.70000	3.70000	3.70000
Commercial/Industrial and Public Utility Real	3.70000	3.70000	3.70000	3.70000	3.70000
General Business and Public Utility Personal	3.70000	3.70000	3.70000	3.70000	3.70000

2016	2015	2014	2013	2012
\$7.18358	\$7.17664	\$7.17664	\$6.45865	\$6.46045
7.53066	7.48850	7.48850	6.82192	6.81459
8.80000	8.80000	8.80000	8.80000	8.80000
\$9.28358	\$9.27664	\$9.27664	\$8.55865	\$8.56045
9.63066	9.58850	9.58850	8.92192	8.91459
10.90000	10.90000	10.90000	10.90000	10.90000
\$9.45938	\$9.43633	\$9.42801	\$8.74765	\$8.73928

\$3.30000	\$3.30000	\$3.30000	\$3.30000	\$3.30000
3.30000	3.30000	3.30000	3.30000	3.30000
3.30000	3.30000	3.30000	3.30000	3.30000

12.70000	12.70000	12.70000	12.70000	9.70000
12.70000	12.70000	12.70000	12.70000	9.70000
12.70000	12.70000	12.70000	12.70000	9.70000

3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000
3.00000	3.00000	3.00000	3.00000	3.00000

5.65000	6.79937	6.79937	6.80000	6.80000
6.64753	6.62728	6.62728	6.61637	6.80000
6.80000	6.80000	6.80000	6.80000	6.80000

4.24240	4.24054	4.24054	4.18781	4.18267
4.43242	4.38808	4.38808	4.25900	4.26410
4.60000	4.60000	4.60000	4.60000	4.60000

7.00000	7.00000	7.00000	4.00000	4.00000
6.99651	6.99801	6.99801	4.00000	4.00000
7.00000	7.00000	7.00000	4.00000	4.00000

3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000
3.70000	3.70000	3.70000	3.70000	3.70000

(continued)

**Mahoning County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2021	2020	2019	2018	2017
<b>Villages</b>					
Beloit					
Residential/Agricultural Real	\$19.04983	\$22.71051	\$22.69417	\$22.68336	\$22.61436
Commercial/Industrial and Public Utility Real	22.61328	22.60643	22.59783	22.58943	22.94143
General Business and Public Utility Personal	23.50000	23.50000	23.50000	23.50000	23.50000
Craig Beach					
Residential/Agricultural Real	8.32793	9.56119	9.53481	9.51573	6.95139
Commercial/Industrial and Public Utility Real	10.55553	10.73798	10.73691	10.73753	7.91964
General Business and Public Utility Personal	11.20000	11.20000	11.20000	11.20000	8.20000
Lowellville					
Residential/Agricultural Real	4.77092	4.99588	4.99584	4.99259	4.99425
Commercial/Industrial and Public Utility Real	5.67399	5.67397	5.67570	5.67185	5.65735
General Business and Public Utility Personal	8.00000	8.00000	8.00000	8.00000	8.00000
New Middletown					
Residential/Agricultural Real	15.08415	16.63338	16.64513	16.64512	17.37131
Commercial/Industrial and Public Utility Real	16.79514	16.79669	16.79696	16.79696	16.89993
General Business and Public Utility Personal	17.40000	17.40000	17.40000	17.40000	17.40000
Poland					
Residential/Agricultural Real	9.29805	10.26148	10.25983	10.00614	10.41199
Commercial/Industrial and Public Utility Real	10.71676	10.70749	10.70749	10.45749	10.37956
General Business and Public Utility Personal	10.85000	10.85000	10.85000	10.60000	10.60000
Sebring					
Residential/Agricultural Real	6.85186	7.31727	7.31521	7.31452	7.25270
Commercial/Industrial and Public Utility Real	7.80928	7.80877	7.80971	7.74602	7.95885
General Business and Public Utility Personal	8.40000	8.40000	8.40000	8.40000	8.40000
Washingtonville					
Residential/Agricultural Real	11.40552	11.72765	12.24851	12.23513	12.09475
Commercial/Industrial and Public Utility Real	14.76626	14.85752	14.80619	14.84037	14.65519
General Business and Public Utility Personal	19.70000	19.70000	19.70000	19.70000	19.70000
<b>Townships</b>					
Austintown					
Residential/Agricultural Real	15.62918	17.38528	17.38314	15.86243	16.03531
Commercial/Industrial and Public Utility Real	17.85282	17.71931	17.72999	16.27747	16.63777
General Business and Public Utility Personal	20.30000	20.30000	20.30000	19.50000	19.50000
Beaver					
Residential/Agricultural Real	14.78395	13.59970	13.62288	12.62462	13.00773
Commercial/Industrial and Public Utility Real	17.21685	14.31937	14.58086	13.48151	13.78732
General Business and Public Utility Personal	22.20000	19.30000	19.30000	18.30000	18.30000
Berlin					
Residential/Agricultural Real	6.96500	7.67815	7.69064	7.69021	5.07058
Commercial/Industrial and Public Utility Real	8.06914	8.05463	8.01142	7.97282	5.25211
General Business and Public Utility Personal	8.60000	8.60000	8.60000	8.60000	5.80000



2016	2015	2014	2013	2012
\$22.61856	\$22.61580	\$22.61580	\$22.77551	\$22.77532
22.80204	22.80204	22.80204	22.79856	22.79856
23.50000	23.50000	23.50000	23.50000	23.50000
6.94982	6.93776	6.93776	6.90087	6.90260
7.91964	7.87881	7.87881	7.06173	7.06173
8.20000	8.20000	8.20000	8.20000	8.20000
4.99289	4.99044	4.99044	4.98747	4.98747
5.68693	5.87803	5.87803	5.86507	5.86506
8.00000	8.00000	8.00000	8.00000	8.00000
15.36855	15.36751	15.36751	15.36598	15.37599
14.89993	14.89993	14.89993	15.18568	15.15872
15.40000	15.40000	15.40000	15.40000	15.40000
8.40662	8.40380	8.40380	8.38569	8.38399
8.37956	8.37901	8.37901	8.17840	8.17840
8.60000	8.60000	8.60000	8.60000	8.60000
7.23821	7.23830	7.23830	7.23507	7.23569
7.95885	7.95517	7.95517	7.95670	7.90322
8.40000	8.40000	8.40000	8.40000	8.40000
12.03183	12.03419	12.03419	11.86985	11.84127
14.66894	14.39651	14.39651	14.39533	14.39533
19.70000	19.70000	19.70000	19.70000	19.70000
15.53777	15.53192	15.53192	15.52630	12.28578
16.05116	16.00987	16.00987	15.98184	13.21968
19.00000	19.00000	19.00000	19.00000	18.60000
13.01770	13.02221	13.02221	13.32219	13.34687
14.04430	14.03781	14.03781	13.88960	13.84130
18.30000	18.30000	18.30000	18.30000	18.30000
5.06896	6.95335	6.95335	7.19989	7.19785
5.25586	7.08808	7.08808	7.08961	7.08961
5.80000	7.80000	7.80000	7.80000	7.80000

(continued)

**Mahoning County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2021	2020	2019	2018	2017
<b>Boardman</b>					
Residential/Agricultural Real	\$15.17431	\$16.92772	\$16.92229	\$15.21011	\$15.38457
Commercial/Industrial and Public Utility Real	17.03583	17.03084	17.03969	15.34225	15.31763
General Business and Public Utility Personal	20.80000	20.80000	20.80000	21.10000	21.10000
<b>Canfield</b>					
Residential/Agricultural Real	2.69157	2.69605	2.69612	2.69625	2.70032
Commercial/Industrial and Public Utility Real	2.71784	2.71776	2.71775	2.71710	2.71796
General Business and Public Utility Personal	2.75000	2.75000	2.75000	2.75000	2.75000
<b>Coitsville</b>					
Residential/Agricultural Real	16.37766	16.68536	16.68180	14.66773	14.30604
Commercial/Industrial and Public Utility Real	18.86825	18.85246	18.60485	16.36675	16.20796
General Business and Public Utility Personal	23.00000	23.00000	23.00000	21.00000	21.00000
<b>Ellsworth</b>					
Residential/Agricultural Real	3.66125	3.91958	3.92086	3.92441	3.97109
Commercial/Industrial and Public Utility Real	4.24457	4.22815	4.22088	4.19463	4.32297
General Business and Public Utility Personal	4.70000	4.70000	4.70000	4.70000	4.70000
<b>Fairfield</b>					
Residential/Agricultural Real	1.61008	1.62874	1.74763	1.74953	1.74750
Commercial/Industrial and Public Utility Real	1.82911	1.81983	1.81128	1.81103	1.81356
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
<b>Goshen</b>					
Residential/Agricultural Real	9.23865	10.17383	10.17583	10.16698	10.18061
Commercial/Industrial and Public Utility Real	11.00000	11.00000	11.00000	11.00000	11.00000
General Business and Public Utility Personal	11.00000	11.00000	11.00000	11.00000	11.00000
<b>Green</b>					
Residential/Agricultural Real	9.48685	8.99849	9.00555	9.00254	9.01268
Commercial/Industrial and Public Utility Real	11.10084	9.53271	9.52070	9.50977	9.62549
General Business and Public Utility Personal	11.20000	9.70000	9.70000	9.70000	9.70000
<b>Jackson</b>					
Residential/Agricultural Real	10.22474	11.28493	11.28676	8.38896	8.59007
Commercial/Industrial and Public Utility Real	11.56298	11.56527	11.58958	8.60224	8.95000
General Business and Public Utility Personal	11.85000	11.85000	11.85000	8.95000	8.95000
<b>Milton</b>					
Residential/Agricultural Real	7.91036	8.34402	8.34521	8.33978	8.69103
Commercial/Industrial and Public Utility Real	9.02268	9.04262	9.02917	9.01632	9.02800
General Business and Public Utility Personal	9.20000	9.20000	9.20000	9.20000	9.20000
<b>Perry</b>					
Residential/Agricultural Real	0.20000	0.20000	0.20000	0.20000	0.20000
Commercial/Industrial and Public Utility Real	0.20000	0.20000	0.20000	0.20000	0.20000
General Business and Public Utility Personal	0.20000	0.20000	0.20000	0.20000	0.20000
<b>Poland</b>					
Residential/Agricultural Real	6.41243	6.87746	6.88040	4.84927	5.02407
Commercial/Industrial and Public Utility Real	8.10611	8.09164	8.06619	6.04699	5.84718
General Business and Public Utility Personal	11.03000	11.03000	11.03000	9.00000	9.00000

2016	2015	2014	2013	2012
\$15.37632	\$15.36765	\$15.36765	\$15.35450	\$15.35353
15.17293	15.06303	15.06303	14.87157	14.85547
21.10000	21.10000	21.10000	21.10000	21.10000
2.70043	2.70048	2.70048	2.70077	2.70080
2.71850	2.71827	2.71827	2.71749	2.71744
2.75000	2.75000	2.75000	2.75000	2.75000
14.28609	14.24837	14.24837	14.62025	10.99029
16.20995	14.91555	14.91555	15.12503	11.74445
21.00000	21.00000	21.00000	21.00000	19.50000
3.97153	3.97790	3.97790	4.06299	4.06401
4.24983	4.24983	4.24983	4.24973	4.24973
4.70000	4.70000	4.70000	4.70000	4.70000
1.77437	1.77399	1.77399	1.76591	1.76619
1.86839	1.86070	1.86070	1.85837	1.85873
2.00000	2.00000	2.00000	2.00000	2.00000
10.18170	10.17677	10.17677	10.86401	10.86233
11.00000	11.00000	11.00000	10.99960	11.00000
11.00000	11.00000	11.00000	11.00000	11.00000
8.14717	8.66216	8.66216	9.08631	9.08727
9.10586	9.76402	9.76402	9.68379	9.61232
9.70000	10.40000	10.40000	10.40000	10.40000
8.59215	8.58033	8.58033	8.93656	8.94690
8.84286	8.81804	8.81804	8.76500	8.76524
8.95000	8.95000	8.95000	8.95000	8.95000
8.68698	8.69018	8.69018	8.81262	8.06655
9.00620	8.82702	8.82702	8.72277	8.41300
9.20000	9.20000	9.20000	9.20000	9.20000
0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.20000	0.20000	0.20000	0.20000
0.20000	0.20000	0.20000	0.20000	0.20000
5.02614	5.02673	5.02673	5.04083	5.04490
5.69776	5.72287	5.72287	5.74462	5.74470
9.00000	9.00000	9.00000	9.00000	9.00000

(continued)

**Mahoning County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2021	2020	2019	2018	2017
<b>Smith</b>					
Residential/Agricultural Real	\$6.57421	\$7.02054	\$7.02035	\$7.03047	\$6.74862
Commercial/Industrial and Public Utility Real	10.57369	10.48860	10.44623	10.37735	10.39618
General Business and Public Utility Personal	12.80000	12.80000	12.80000	12.80000	12.80000
<b>Springfield</b>					
Residential/Agricultural Real	9.71123	9.82420	9.84542	9.84056	10.18779
Commercial/Industrial and Public Utility Real	10.98769	10.65461	10.62644	10.62405	10.66531
General Business and Public Utility Personal	14.40000	14.40000	14.40000	14.40000	14.40000
<b>Special Districts</b>					
<b>Boardman Township Park</b>					
Residential/Agricultural Real	0.82842	0.92959	0.92920	0.92852	0.93994
Commercial/Industrial and Public Utility Real	0.94908	0.94886	0.94880	0.94798	0.94708
General Business and Public Utility Personal	1.00000	1.00000	1.00000	1.00000	1.00000
<b>Cardinal Joint Fire District</b>					
Residential/Agricultural Real	4.14199	4.63132	4.63604	4.64356	5.01360
Commercial/Industrial and Public Utility Real	4.93094	4.94232	4.94224	4.90864	4.97414
General Business and Public Utility Personal	5.92000	5.92000	5.92000	5.92000	5.92000
<b>Mill Creek Park Metro District</b>					
Residential/Agricultural Real	1.65736	1.86811	1.86875	1.86827	1.89317
Commercial/Industrial and Public Utility Real	1.93048	1.92664	1.92714	1.91834	1.92552
General Business and Public Utility Personal	2.00000	2.00000	2.00000	2.00000	2.00000
<b>Western Reserve Joint Fire District</b>					
Residential/Agricultural Real	3.07737	3.83188	3.83373	2.57605	2.73105
Commercial/Industrial and Public Utility Real	3.66049	4.20914	4.20303	2.98362	2.91131
General Business and Public Utility Personal	4.00000	4.80000	4.80000	3.80000	3.80000
<b>Joint Vocational School</b>					
<b>Mahoning County Career and Technical Center</b>					
Residential/Agricultural Real	1.99999	2.01180	2.01782	2.01795	2.07319
Commercial/Industrial and Public Utility Real	2.06272	2.05709	2.05844	2.04749	2.06460
General Business and Public Utility Personal	2.10000	2.10000	2.10000	2.10000	2.10000
<b>Schools</b>					
<b>Alliance City</b>					
Residential/Agricultural Real	31.98431	31.68845	31.88972	34.94362	35.29589
Commercial/Industrial and Public Utility Real	39.59995	38.39604	37.92644	41.15080	41.53349
General Business and Public Utility Personal	60.10000	59.80000	60.00000	61.10000	61.20000
<b>Austintown Local</b>					
Residential/Agricultural Real	32.12333	34.92144	35.01755	35.10441	35.37949
Commercial/Industrial and Public Utility Real	39.15480	39.07443	39.19330	39.09026	39.75164
General Business and Public Utility Personal	60.00000	60.20000	60.30000	60.40000	60.40000

2016	2015	2014	2013	2012
\$6.74689	\$6.75121	\$6.75121	\$7.14024	\$7.13724
10.23122	9.74033	9.74033	9.79321	9.76578
12.80000	12.80000	12.80000	12.80000	12.80000
10.64298	10.18834	10.18834	10.44574	10.44884
10.66531	10.66060	10.66060	10.92582	10.93081
14.40000	14.40000	14.40000	14.40000	14.40000
0.93965	0.93934	0.93934	0.93887	0.93884
0.93893	0.93163	0.93163	0.91890	0.91783
1.00000	1.00000	1.00000	1.00000	1.00000
5.01915	5.02036	5.02036	3.78254	3.78482
4.99463	4.97593	4.97593	3.68377	3.68231
5.92000	5.92000	5.92000	4.67000	4.67000
1.64238	1.64079	1.64079	1.65693	1.65740
1.65472	1.64244	1.64244	1.62055	1.61881
1.75000	1.75000	1.75000	1.75000	1.75000
2.73220	2.73243	2.73243	2.74174	2.74466
2.86008	2.87188	2.87188	2.84693	2.84693
3.80000	3.80000	3.80000	3.80000	2.80000
2.07523	2.07406	2.07406	2.09933	2.10000
2.03773	2.02455	2.02455	2.00249	2.10000
2.10000	2.10000	2.10000	2.10000	2.10000
35.70856	37.49782	37.49782	37.37888	33.55584
41.92484	42.50173	42.50173	41.97546	36.44059
61.60000	62.20000	62.20000	62.10000	60.60000
35.28307	35.35340	35.35340	35.52582	35.52546
39.32058	39.29032	39.29032	39.42646	39.43338
60.30000	60.40000	60.40000	60.60000	60.60000

(continued)

**Mahoning County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2021	2020	2019	2018	2017
<b>Boardman Local</b>					
Residential/Agricultural Real	\$40.67131	\$44.71007	\$44.70179	\$39.18082	\$39.48217
Commercial/Industrial and Public Utility Real	45.01023	45.99756	45.97435	40.42875	40.24928
General Business and Public Utility Personal	62.65000	63.65000	63.65000	58.15000	58.15000
<b>Campbell City</b>					
Residential/Agricultural Real	39.32841	44.65000	44.65000	47.35000	42.65000
Commercial/Industrial and Public Utility Real	40.94281	43.84890	43.65303	46.30259	41.44905
General Business and Public Utility Personal	41.75000	44.65000	44.65000	47.35000	42.65000
<b>Canfield Local</b>					
Residential/Agricultural Real	31.42589	34.72614	34.74697	34.78878	37.11952
Commercial/Industrial and Public Utility Real	36.36349	36.65308	36.71990	36.52318	36.98500
General Business and Public Utility Personal	59.60000	59.80000	59.80000	59.80000	59.90000
<b>Columbiana Local</b>					
Residential/Agricultural Real	24.60001	24.60001	24.78836	24.83822	24.97682
Commercial/Industrial and Public Utility Real	24.70566	24.70566	24.62166	24.60002	24.60002
General Business and Public Utility Personal	33.50000	33.50000	33.50000	33.50000	33.50000
<b>Hubbard Local</b>					
Residential/Agricultural Real	39.23419	41.84824	41.68542	41.59008	37.99944
Commercial/Industrial and Public Utility Real	45.61233	47.65980	47.58524	47.39009	43.00291
General Business and Public Utility Personal	61.10000	63.00000	62.90000	62.85000	58.55000
<b>Jackson Milton Local</b>					
Residential/Agricultural Real	31.14461	31.69678	31.69152	32.47665	32.81448
Commercial/Industrial and Public Utility Real	31.86891	32.39009	32.42607	32.97968	34.24444
General Business and Public Utility Personal	43.35000	43.85000	43.85000	44.65000	44.95000
<b>Leetonia Local</b>					
Residential/Agricultural Real	29.66489	30.07672	32.83284	33.38299	33.38198
Commercial/Industrial and Public Utility Real	29.73926	30.14886	32.87836	33.42843	33.42065
General Business and Public Utility Personal	29.82000	30.23000	32.96000	33.51000	33.51000
<b>Lowellville Local</b>					
Residential/Agricultural Real	24.03847	26.29114	26.29479	26.77587	27.14792
Commercial/Industrial and Public Utility Real	39.73429	40.33406	40.35601	40.80825	40.72064
General Business and Public Utility Personal	60.10000	60.70000	60.70000	61.20000	61.60000
<b>Poland Local</b>					
Residential/Agricultural Real	36.44191	38.13815	38.24428	38.63826	41.18251
Commercial/Industrial and Public Utility Real	37.74120	39.28622	39.40348	39.65088	41.56726
General Business and Public Utility Personal	49.30000	50.90000	51.00000	51.40000	53.20000
<b>Sebring Local</b>					
Residential/Agricultural Real	24.72086	26.97095	26.85906	26.85510	26.44939
Commercial/Industrial and Public Utility Real	39.55239	39.74890	39.65539	39.23163	40.64666
General Business and Public Utility Personal	57.50000	57.70000	57.60000	54.60000	57.60000
<b>South Range Local</b>					
Residential/Agricultural Real	33.49587	35.15594	35.45720	36.25702	37.36627
Commercial/Industrial and Public Utility Real	33.62697	35.17948	35.88283	36.50237	38.08830
General Business and Public Utility Personal	52.40000	54.00000	54.30000	55.10000	56.20000

2016	2015	2014	2013	2012
\$39.46082	\$39.43751	\$39.43751	\$38.81204	\$34.91210
39.93429	39.70942	39.70942	38.78400	34.84360
58.15000	58.15000	58.15000	58.15000	54.25000
42.65000	42.17224	42.17224	41.61928	40.61907
41.32773	40.85438	40.85438	39.40966	38.38981
42.65000	42.20000	42.20000	41.70000	40.70000
37.14981	37.15771	37.15771	31.33631	32.35032
37.10457	36.99185	36.99185	30.83505	31.86585
59.90000	59.90000	59.90000	54.00000	55.00000
25.10257	25.08679	25.08679	24.85243	24.85162
24.74451	24.64437	24.64437	24.60001	24.60002
33.50000	33.50000	33.50000	33.50000	33.50000
38.24776	38.02917	38.02917	38.15477	38.45930
42.59818	42.32697	42.32697	42.32367	42.32518
58.80000	58.60000	58.60000	58.75000	59.10000
32.90364	32.79148	32.79148	33.20079	33.40097
33.42384	33.15638	33.15638	33.25867	33.45868
45.05000	44.95000	44.95000	45.35000	45.55000
33.78628	33.78603	33.78603	33.79027	33.79004
33.83299	33.82874	33.82874	33.82670	33.82545
33.91000	33.91000	33.91000	33.91000	33.91000
27.13718	27.03889	27.03889	27.27454	27.27169
41.08618	37.20251	37.20251	37.07300	37.07299
61.60000	61.50000	61.50000	61.50000	61.50000
41.38910	41.38925	41.38925	41.33681	35.45433
41.52951	41.49796	41.49796	40.94487	35.00119
53.40000	53.40000	53.40000	53.30000	47.40000
26.46744	28.06782	28.06782	28.05254	28.05521
40.74666	42.32122	42.32122	42.33030	41.95984
57.70000	59.30000	59.30000	59.30000	59.30000
37.56802	38.06657	38.06657	38.08951	38.28998
38.09110	38.61225	38.61225	38.20819	38.28360
56.40000	56.90000	56.90000	56.90000	57.10000

(continued)

**Mahoning County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2021	2020	2019	2018	2017
<b>Springfield Local</b>					
Residential/Agricultural Real	\$24.91763	\$24.91763	\$25.26037	\$25.46040	\$25.48801
Commercial/Industrial and Public Utility Real	25.04632	25.04632	25.28673	25.48175	25.49384
General Business and Public Utility Personal	35.50000	35.50000	35.80000	36.00000	36.00000
<b>Struthers City</b>					
Residential/Agricultural Real	35.86358	39.88411	39.86599	39.95553	38.26224
Commercial/Industrial and Public Utility Real	50.71460	50.81937	50.82490	50.95745	50.44478
General Business and Public Utility Personal	63.40000	63.60000	63.60000	63.70000	63.50000
<b>Weathersfield Local</b>					
Residential/Agricultural Real	33.52594	35.87159	36.11907	36.14353	38.45909
Commercial/Industrial and Public Utility Real	40.29785	42.20985	43.33843	43.32511	46.18603
General Business and Public Utility Personal	58.15000	60.05000	60.35000	60.40000	62.00000
<b>West Branch Local</b>					
Residential/Agricultural Real	22.42833	22.64993	23.07389	23.29968	23.05909
Commercial/Industrial and Public Utility Real	24.55832	24.63726	24.67470	24.75771	24.22226
General Business and Public Utility Personal	32.60000	32.80000	33.10000	33.30000	33.20000
<b>Western Reserve Local</b>					
Residential/Agricultural Real	35.93423	38.21712	38.41914	39.01991	39.26395
Commercial/Industrial and Public Utility Real	36.73394	38.70985	38.79913	39.19183	39.81758
General Business and Public Utility Personal	50.10000	52.20000	52.40000	53.00000	53.20000
<b>Youngstown City</b>					
Residential/Agricultural Real	52.47966	58.79143	58.87182	60.45436	54.70094
Commercial/Industrial and Public Utility Real	61.22774	63.06112	63.03824	64.59043	62.55319
General Business and Public Utility Personal	61.25000	63.10000	63.20000	64.85000	63.60000

(1) The 1986 Mental Retardation Developmental and Disabilities current expense levy was renewed in 1991, 1996, 2001, 2006 and 2011.

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Real property tax rates for voted levies are reduced so that inflationary increases in value do not generate additional revenue.

Source: Mahoning County Auditor



2016	2015	2014	2013	2012
\$25.48723	\$25.48319	\$25.48319	\$23.00001	\$23.00002
25.49384	25.48419	25.48419	23.00001	23.00002
36.00000	36.00000	36.00000	33.50000	33.50000
38.22732	38.19371	38.19371	39.33846	39.34130
48.10241	48.12208	48.12208	49.04156	49.04673
63.50000	63.50000	63.50000	64.70000	64.70000
38.37868	38.60932	38.60932	39.42399	31.86830
46.07915	45.78075	45.78075	45.00236	37.07968
62.00000	62.25000	62.25000	63.05000	55.55000
23.06586	23.06453	23.06453	23.21725	23.21590
23.98728	23.82240	23.82240	23.43064	23.39298
33.20000	33.20000	33.20000	33.20000	33.20000
39.16026	38.96252	38.96252	38.93286	38.93007
39.32930	39.12521	39.12521	39.02541	39.06541
53.10000	52.90000	52.90000	52.80000	52.80000
54.59313	53.84281	53.84281	53.67222	53.15291
62.14280	61.11409	61.11409	60.01445	59.48434
63.60000	63.00000	63.00000	63.00000	62.50000

**Mahoning County, Ohio**  
*Property Tax Levies and Collections*  
*Real and Public Utility Taxes*  
*Last Ten Years*

Year	Current Tax Levy	Current Tax Collections (1)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections (1)
2021	\$50,039,186	\$48,533,501	96.99 %	\$1,970,214	\$50,503,715
2020	48,546,104	46,765,450	96.33	1,643,761	48,409,211
2019	56,032,262	54,151,652	96.64	1,689,745	55,841,397
2018	53,405,951	51,666,833	96.74	1,599,952	53,266,785
2017	52,844,376	50,904,992	96.33	2,002,567	52,907,559
2016	48,322,577	46,292,271	95.80	1,570,137	47,862,408
2015	48,724,973	46,813,538	96.08	1,786,935	48,600,473
2014	45,397,945	45,203,872	99.57	1,415,222	46,619,094
2013	45,205,259	43,055,369	95.24	1,673,433	44,728,802
2012	44,871,888	42,684,022	95.12	1,765,397	44,449,419

(1) Includes state reimbursements of homestead and rollback exemptions.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(3) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes (2)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
100.93 %	\$4,793,755	9.58 %
99.72	4,662,717	9.60
99.66	7,223,200	12.89
99.74	6,229,379	11.66
100.12	6,497,094	12.29
99.05	6,458,672	13.37
99.74	6,226,986	12.78
102.69	5,890,441	12.98
98.95	6,060,189	13.41
99.06	6,573,315	14.65

**Mahoning County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Year	Current Tax Levy (1)	Current Tax Collections (2)	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (3)	Total Tax Collections
2021	\$0	\$0	0.00 %	\$718	\$718
2020	0	0	0.00	0	0
2019	0	0	0.00	0	0
2018	0	0	0.00	26	26
2017	0	0	0.00	0	0
2016	0	0	0.00	665	665
2015	0	0	0.00	0	0
2014	0	0	0.00	12,160	12,160
2013	0	0	0.00	0	0
2012	0	0	0.00	51,448	51,448

(1) Under House Bill 66, tangible personal property taxes were phased out over a five year period ending collection year 2010.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(3) The County's current reporting system does not track delinquency tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding balance. The presentation will be updated as new information becomes available.

Source: Mahoning County Auditor

Percent of Current Total Tax Collections to Current Tax Levy	Accumulated Outstanding Delinquent Taxes	Percent of Outstanding Delinquent Taxes to Current Tax Levy
0.00 %	\$1,499,709	0.00 %
0.00	1,481,800	0.00
0.00	1,697,598	0.00
0.00	1,701,993	0.00
0.00	1,707,899	0.00
0.00	1,659,212	0.00
0.00	1,688,593	0.00
0.00	1,688,593	0.00
0.00	1,708,714	0.00
0.00	1,731,720	0.00

**Mahoning County, Ohio**  
*Principal Real Property Taxpayers*  
 2021 and 2012

Taxpayer	2021	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Corrections Corporation of America	\$22,558,580	0.52 %
GLP Capital L P	19,695,660	0.45
Southern Park Mall LLC	13,962,860	0.32
CTW Development Corp	11,336,920	0.26
Boardman Plaza Associates LLC	6,579,990	0.15
Southland Crossings LLC	6,225,940	0.14
Copeland United Methodist	6,009,240	0.14
WAOP Properties LLC	5,369,140	0.12
Jackson Acquisition Corp	4,716,460	0.11
Youngstown Victoria LLC	4,682,890	0.11
<b>Total</b>	<b>\$101,137,680</b>	<b>2.32 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$4,353,074,630</b>	

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Simon Capital LTD Partnership	\$15,993,690	0.43 %
GS Boardman LLC (Lowes)	10,846,500	0.29
WP Boardman Associates LP	8,868,870	0.24
Copeland United Methodist	5,998,460	0.16
Cocca Development LTD	5,420,520	0.14
WAOP Properties LLC	5,327,950	0.13
Jackson Acquisition Corporation	4,354,410	0.12
Central Park West LTD	4,007,470	0.11
Brandywine Apartments	4,007,370	0.11
Toys R Us	3,952,010	0.10
<b>Total</b>	<b>\$68,777,250</b>	<b>1.83 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$3,748,220,150</b>	

NOTE: Property Assessed at 35 percent of Fair Market Value

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Principal Public Utility Property Taxpayers*  
 2021 and 2012

Taxpayer	2021	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison Company First Energy	\$140,205,370	41.79 %
American Transmissions Systems, Inc.	99,956,870	29.79
East Ohio Gas	44,298,660	13.20
<b>Total</b>	<b>\$284,460,900</b>	<b>84.78 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$335,523,380</b>	

Taxpayer	2012	
	Public Utility Property Assessed Valuation	Percentage of Public Utility Assessed Valuation
Ohio Edison	\$115,836,860	70.83 %
East Ohio Gas	19,477,840	11.91
American Transmissions Systems, Inc.	16,483,060	10.08
<b>Total</b>	<b>\$151,797,760</b>	<b>92.82 %</b>
<b>Total Public Utility Assessed Valuation</b>	<b>\$163,538,490</b>	

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

Year	Governmental Activities					Business-	
	General Obligation Bonds	Long-Term Notes	Oakhill Renaissance Loan	Capital Lease	OPWC Loans	Revenue Bonds	General Obligation Bonds
2021	\$30,665,483	\$0	\$0	\$1,296,168	\$1,110,732	\$51,730,597	\$2,716,572
2020	33,651,925	0	0	1,532,494	1,233,926	30,519,224	2,892,141
2019	32,819,313	0	0	0	1,295,523	31,145,093	3,057,710
2018	31,976,467	0	0	0	1,418,716	30,994,271	3,193,278
2017	34,918,242	0	0	0	1,590,416	29,837,473	1,223,847
2016	36,924,351	48,881	0	0	1,762,116	18,726,781	1,170,928
2015	41,740,910	96,361	0	20,975	1,644,270	19,794,787	1,197,312
2014	45,340,818	142,480	0	175,830	377,890	20,877,393	1,237,428
2013	43,755,280	187,277	0	518,230	516,316	21,934,799	1,286,398
2012	46,867,363	230,790	205,820	614,653	577,955	22,961,805	1,317,660

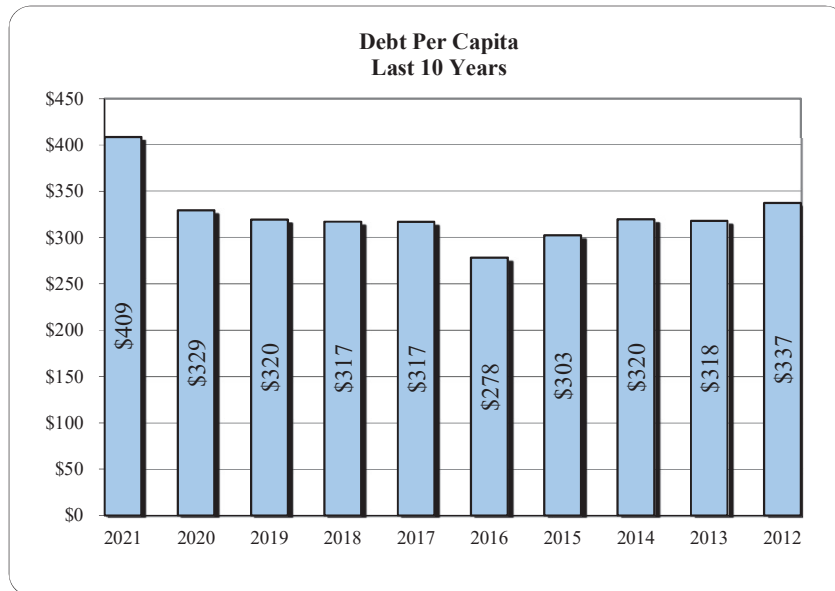
(1) Personal Income and population are located on S48

Source: Mahoning County Auditor



Type Activities

Special Assessment Bonds	OWDA Loans	OPWC Loans	Total Debt	Percentage of Personal Income (1)	Per Capita (1)
\$30,000	\$112,672	\$5,052,439	\$92,714,663	0.87%	\$409
35,000	165,263	5,288,816	75,318,789	0.72	329
40,000	405,666	4,738,537	73,501,842	0.74	320
45,000	646,988	4,592,262	72,866,982	0.73	317
50,000	895,704	4,307,983	72,823,665	0.76	317
34,054	1,155,515	4,095,499	63,918,125	0.67	278
36,188	1,790,739	3,860,550	70,182,092	0.73	303
38,322	2,402,562	4,160,133	74,752,856	0.78	320
40,457	2,992,393	3,556,019	74,787,169	0.77	318
59,999	3,561,283	3,659,494	80,056,822	0.83	337



**Mahoning County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2021		2020	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,688,598,010	\$4,688,598,010	\$4,247,525,940	\$4,247,525,940
Debt Limitation	115,714,950	46,885,980	104,688,149	42,475,259
Total Outstanding Debt:				
General Obligation Bonds	31,462,100	31,462,100	34,482,900	34,482,900
Special Assessment Bonds	30,000	30,000	35,000	35,000
Revenue Bonds	59,469,000	59,469,000	39,771,800	39,771,800
OWDA Loans	112,672	112,672	165,262	165,262
OPWC Loans	6,426,852	6,426,852	6,905,140	6,905,140
Department of Development Loan	0	0	0	0
Long-Term Note	0	0	0	0
Notes	1,590,000	1,590,000	11,195,000	11,195,000
Total	<u>99,090,624</u>	<u>99,090,624</u>	<u>92,555,102</u>	<u>92,555,102</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	778,000	778,000	1,200,000	1,200,000
Road and Bridge Improvements	2,500,000	2,500,000	2,850,000	2,850,000
Water System Improvement	830,000	830,000	890,000	890,000
Sewer	1,512,100	1,512,100	1,582,900	1,582,900
Tax Increment Financing (Road and Sewer)	805,000	805,000	1,015,000	1,015,000
Health Benefits	2,650,000	2,650,000	2,880,000	2,880,000
Hazardous Waste Transfer	0	0	0	0
Special Assessment Bonds	0	0	0	0
Revenue Bonds	59,469,000	59,469,000	35,726,800	35,726,800
Revenue Notes	0	0	4,045,000	4,045,000
OWDA Loans	112,672	112,672	165,262	165,262
OPWC Loans	6,426,852	6,426,852	6,905,140	6,905,140
Long-Term Note	0	0	0	0
Notes	1,590,000	1,590,000	9,925,000	9,925,000
Amount Available in Debt Service Fund	0	0	565,540	565,540
Totals	<u>76,673,624</u>	<u>76,673,624</u>	<u>67,750,642</u>	<u>67,750,642</u>
Net Debt	<u>22,417,000</u>	<u>22,417,000</u>	<u>24,804,460</u>	<u>24,804,460</u>
Total Legal Debt Margin	<u>\$93,297,950</u>	<u>\$24,468,980</u>	<u>\$79,883,689</u>	<u>\$17,670,799</u>
Legal Debt Margin as a Percentage of the Debt Limit	80.63%	52.19%	76.31%	41.60%
(1) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>109,714,950</u>		<u>98,688,149</u>
		<u>\$115,714,950</u>		<u>\$104,688,149</u>
(2) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2019		2018		2017	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$4,221,394,560	\$4,221,394,560	\$4,186,310,990	\$4,186,310,990	\$4,108,549,590	\$4,108,549,590
104,034,864	42,213,946	103,157,775	41,863,110	101,213,740	41,085,496
33,878,198	33,878,198	33,439,999	33,439,999	36,355,000	36,355,000
40,000	40,000	45,000	45,000	50,000	50,000
35,783,000	35,783,000	37,597,300	37,597,300	40,355,600	40,355,600
405,666	405,666	646,988	646,988	895,704	895,704
6,129,335	6,129,335	4,320,061	4,320,061	4,671,650	4,671,650
0	0	0	0	0	0
0	0	0	0	0	0
12,510,000	12,510,000	7,245,000	7,245,000	3,960,000	3,960,000
88,746,199	88,746,199	83,294,348	83,294,348	86,287,954	86,287,954
1,579,998	1,579,998	1,954,999	1,954,999	2,375,000	2,375,000
3,220,000	3,220,000	3,615,000	3,615,000	3,945,000	3,945,000
945,000	945,000	985,000	985,000	1,025,000	1,025,000
1,653,200	1,653,200	1,735,000	1,735,000	1,780,000	1,780,000
1,200,000	1,200,000	1,385,000	1,385,000	1,565,000	1,565,000
3,110,000	3,110,000	3,335,000	3,335,000	3,550,000	3,550,000
0	0	0	0	0	0
0	0	0	0	0	0
35,783,000	35,783,000	37,597,300	37,597,300	40,355,600	40,355,600
4,225,000	4,225,000	0	0	0	0
405,665	405,665	646,988	646,988	895,704	895,704
6,129,335	6,129,335	4,320,061	4,320,061	4,671,650	4,671,650
0	0	0	0	0	0
6,035,000	6,035,000	3,215,000	3,215,000	885,000	885,000
1,612,708	1,612,708	1,020,346	1,020,346	3,470,260	3,470,260
65,898,906	65,898,906	59,809,694	59,809,694	64,518,214	64,518,214
22,847,293	22,847,293	23,484,654	23,484,654	21,769,740	21,769,740
<u>\$81,187,571</u>	<u>\$19,366,653</u>	<u>\$79,673,121</u>	<u>\$18,378,456</u>	<u>\$79,444,000</u>	<u>\$19,315,756</u>
78.04%	45.88%	77.23%	43.90%	78.49%	47.01%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>98,034,864</u>		<u>97,157,775</u>		<u>95,213,740</u>
	<u>\$104,034,864</u>		<u>\$103,157,775</u>		<u>\$101,213,740</u>

(continued)

**Mahoning County, Ohio**  
*Computation of Legal Debt Margin (continued)*  
*Last Ten Years*

	2016		2015	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$4,094,166,420	\$4,094,166,420	\$4,005,403,140	\$4,005,403,140
Debt Limitation	100,854,161	40,941,664	98,635,079	40,054,031
Total Outstanding Debt:				
General Obligation Bonds	38,925,645	38,925,645	42,466,077	42,466,077
Special Assessment Bonds	33,234	33,234	35,293	35,293
Revenue Bonds	30,077,600	30,077,600	24,684,389	24,684,389
OWDA Loans	1,155,513	1,155,513	1,790,736	1,790,736
OPWC Loans	5,023,238	5,023,238	5,504,820	5,504,820
Department of Development Loan	0	0	0	0
Long-Term Note	48,880	48,880	96,361	96,361
Notes	4,130,000	4,130,000	5,320,000	5,320,000
Total	<u>79,394,110</u>	<u>79,394,110</u>	<u>79,897,676</u>	<u>79,897,676</u>
Less Exemptions:				
General Obligation Bonds				
County Jail Facilities	2,794,999	2,794,999	3,189,998	3,189,998
Road and Bridge Improvements	4,216,766	4,216,766	3,804,707	3,804,707
Water System Improvement	1,065,000	1,065,000	1,195,000	1,195,000
Sewer	1,798,234	1,798,234	35,293	35,293
Tax Increment Financing (Road and Sewer)	1,745,000	1,745,000	1,920,000	1,920,000
Health Benefits	3,755,000	3,755,000	3,485,000	3,485,000
Hazardous Waste Transfer	45,000	45,000	240,000	240,000
Special Assessment Bonds	0	0	0	0
Revenue Bonds	30,077,600	30,077,600	24,684,389	24,684,389
Revenue Notes				
OWDA Loans	1,155,513	1,155,513	1,790,736	1,790,736
OPWC Loans	5,023,238	5,023,238	5,504,820	5,504,820
Long-Term Note	0	0	0	0
Notes	3,375,000	3,375,000	4,510,000	4,510,000
Amount Available in Debt Service Fund	<u>1,495,482</u>	<u>1,495,482</u>	<u>1,768,395</u>	<u>1,768,395</u>
Totals	56,546,832	56,546,832	52,128,338	52,128,338
Net Debt	<u>22,847,278</u>	<u>22,847,278</u>	<u>27,769,338</u>	<u>27,769,338</u>
Total Legal Debt Margin	<u>\$78,006,883</u>	<u>\$18,094,386</u>	<u>\$70,865,741</u>	<u>\$12,284,693</u>
Legal Debt Margin as a Percentage of the Debt Limit	77.35%	44.20%	71.85%	30.67%
(2) The Debt Limitation is calculated as follows:				
Three percent of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000		<u>94,854,161</u>		<u>92,635,079</u>
		<u>\$100,854,161</u>		<u>\$98,635,079</u>
(3) The Debt Limitation equals one percent of the assessed value				

Source: Mahoning County Auditor

2014		2013		2012	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
\$3,961,069,810	\$3,961,069,810	\$3,942,280,100	\$3,942,280,100	\$3,911,758,640	\$3,911,758,640
97,526,745	39,610,698	97,057,003	39,422,801	96,293,966	39,117,586
46,115,140	46,115,140	40,726,730	40,726,730	47,726,837	47,726,837
37,352	37,352	48,264	48,264	58,878	58,878
27,040,778	27,040,778	33,030,200	33,030,200	32,750,400	32,750,400
2,402,562	2,402,562	2,992,393	2,992,393	3,561,284	3,561,284
4,538,023	4,538,023	4,072,335	4,072,335	4,276,733	4,276,733
0	0	0	0	205,820	205,820
142,480	142,480	187,277	187,277	230,790	230,790
955,000	955,000	3,545,000	3,545,000	1,530,000	1,530,000
81,231,335	81,231,335	84,602,199	84,602,199	90,340,742	90,340,742
3,574,999	3,574,999	3,663,262	3,663,262	3,993,579	3,993,579
4,247,648	4,247,648	4,685,175	4,685,175	5,112,543	5,112,543
1,235,000	1,235,000	1,275,000	1,275,000	1,315,000	1,315,000
37,352	37,352	48,264	48,264	41,470	41,470
1,920,000	1,920,000	0	0	0	0
3,640,000	3,640,000	3,790,000	3,790,000	3,940,000	3,940,000
285,000	285,000	330,000	330,000	375,000	375,000
0	0	0	0	17,408	17,408
27,040,778	27,040,778	29,240,200	29,240,200	28,810,400	28,810,400
2,402,562	2,402,562	2,992,393	2,992,393	3,561,284	3,561,284
4,538,023	4,538,023	4,072,335	4,072,335	4,276,733	4,276,733
0	0	0	0	210,036	210,036
955,000	955,000	3,545,000	3,545,000	1,530,000	1,530,000
1,303,523	1,303,523	1,003,920	1,003,920	3,224,469	3,224,469
51,179,885	51,179,885	54,645,549	54,645,549	56,407,922	56,407,922
30,051,450	30,051,450	29,956,650	29,956,650	33,932,820	33,932,820
\$67,475,295	\$9,559,248	\$67,100,353	\$9,466,151	\$62,361,146	\$5,184,766
69.19%	24.13%	69.13%	24.01%	64.76%	13.25%
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	91,526,745		91,057,003		90,293,966
	\$97,526,745		\$97,057,003		\$96,293,966

**Mahoning County, Ohio**  
*Ratio of General Bonded Debt to Estimated True  
 Values of Taxable Property and Bonded Debt Per Capita  
 Last Ten Years*

Year	Population	Estimated True Values of Taxable Property	Gross Bonded Debt (1) (2)			Ratio of Bonded Debt to Estimated True Values of Taxable Property	Bonded Debt Per Capita
			Governmental	Business- Type	Total Primary Government		
2021	226,762	\$12,818,632,654	\$30,665,483	\$2,716,572	\$33,382,055	0.26%	\$147.21
2020	228,683	11,598,672,703	33,651,925	2,892,141	36,544,066	0.32	159.80
2019	230,010	11,548,467,538	32,819,313	3,057,710	35,877,023	0.31	155.98
2018	229,642	11,480,048,555	31,976,467	3,193,278	35,169,745	0.31	153.15
2017	229,796	11,292,225,868	34,918,242	1,223,847	36,142,089	0.32	157.28
2016	229,674	11,281,167,281	36,924,351	1,170,928	38,095,279	0.34	165.87
2015	231,900	11,057,203,064	41,740,910	1,197,312	42,938,222	0.39	185.16
2014	233,823	10,982,370,423	45,340,818	1,237,428	46,578,246	0.42	199.20
2013	235,145	10,963,889,532	43,755,280	1,286,398	45,041,678	0.41	191.55
2012	237,270	10,895,039,622	46,867,363	1,317,660	48,185,023	0.44	203.08

(1) Includes only general obligation bonds.

(2) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: 2012 - 2021 Population Estimated by US Census Bureau

**Mahoning County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2021*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Mahoning County</b>			
General Obligation Bonds	\$30,665,483	100.00%	\$30,665,483
OPWC Loans	1,110,732	100.00	1,110,732
Capital Leases	1,296,168	100.00	1,296,168
<i>Total Direct - Mahoning County</i>	<u>33,072,383</u>		<u>33,072,383</u>
<b>Overlapping</b>			
Cities Wholly Within the County	1,729,000	100.00	1,729,000
Schools Wholly Within the County	78,968,282	100.00	78,968,282
Townships Wholly Within County	383,000	100.00	383,000
City of Alliance	685,000	0.11	754
City of Columbiana	1,810,000	21.21	383,901
City of Youngstown	16,815,000	98.28	16,525,782
Alliance CSD	2,507,400	6.67	167,244
Columbiana Exempted Village LSD	401,667	28.72	115,359
Hubbard Exempted Village LSD	13,185,000	0.43	56,696
Leetonia Exempted Village LSD	720,000	5.87	42,264
Mahoning County Career & Technical Center	2,443,824	96.26	2,352,425
Weathersfield LSD	7,350,000	8.28	608,580
West Branch LSD	2,029,348	48.79	990,119
<i>Total Overlapping</i>	<u>129,027,521</u>		<u>102,323,404</u>
<i>Totals</i>	<u>\$162,099,904</u>		<u>\$135,395,787</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County, by the total assessed valuation of the political subdivisions.

(2) Debt outstanding for School Districts is shown as of June 30, 2021

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Pledged Revenue Coverage*  
*Mahoning County Sewer*  
*Last Ten Years*

	2021	2020	2019	2018
Net Available Revenue:				
Gross Revenues (1)	\$34,095,621	\$32,714,454	\$28,725,562	\$27,886,614
Less: Operating Expenses (2)	18,286,117	24,281,307	24,178,079	23,534,141
Net Available Revenue:	<u>\$15,809,504</u>	<u>\$8,433,147</u>	<u>\$4,547,483</u>	<u>\$4,352,473</u>
Debt - Revenue Bonds:				
Principal	\$616,772	\$710,000	\$807,700	\$1,132,700
Interest	1,149,787	997,460	1,007,439	936,307
Revenue Bond Coverage	<u>8.95</u>	<u>4.94</u>	<u>2.51</u>	<u>2.10</u>
Debt Service - OWDA Loans				
Principal	41,865	229,678	230,597	237,990
Interest	1,590	3,887	6,644	9,455
OWDA Coverage	<u>363.81</u>	<u>36.11</u>	<u>19.17</u>	<u>17.59</u>
Debt Service - OPWC Loans				
Principal	327,412	272,065	225,853	200,712
OPWC Coverage	<u>48.29</u>	<u>31.00</u>	<u>20.13</u>	<u>21.69</u>
Total Debt Service:				
Principal	986,049	1,211,743	1,264,150	1,571,402
Interest	1,151,377	1,001,347	1,014,083	945,762
Total Coverage	<u>7.40</u>	<u>3.81</u>	<u>2.00</u>	<u>1.73</u>

(1) Includes other non-operating revenues.

(2) Operating expenses do not include depreciation.

Source: Mahoning County Auditor



2017	2016	2015	2014	2013	2012
\$26,349,827	\$25,147,673	\$23,619,157	\$23,099,088	\$20,664,423	\$21,409,913
22,737,463	21,478,094	20,172,279	16,983,722	16,208,846	17,589,884
<u>\$3,612,364</u>	<u>\$3,669,579</u>	<u>\$3,446,878</u>	<u>\$6,115,366</u>	<u>\$4,455,577</u>	<u>\$3,820,029</u>
\$1,053,620	\$1,024,500	\$1,041,000	\$1,017,400	\$988,700	\$970,700
620,462	651,322	673,958	696,544	718,152	739,372
<u>2.16</u>	<u>2.19</u>	<u>2.01</u>	<u>3.57</u>	<u>2.61</u>	<u>2.23</u>
249,085	624,498	601,098	579,106	558,165	795,265
12,610	23,888	61,717	83,710	104,651	142,441
<u>13.80</u>	<u>5.66</u>	<u>5.20</u>	<u>9.23</u>	<u>6.72</u>	<u>4.07</u>
222,740	254,726	333,258	319,971	306,971	302,110
<u>16.22</u>	<u>14.41</u>	<u>10.34</u>	<u>19.11</u>	<u>14.51</u>	<u>12.64</u>
1,525,445	1,903,724	1,975,356	1,916,477	1,853,836	2,068,075
633,072	675,210	735,675	780,254	822,803	881,813
<u>1.67</u>	<u>1.42</u>	<u>1.27</u>	<u>2.27</u>	<u>1.66</u>	<u>1.29</u>

**Mahoning County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (1)</u>	<u>Population Density (1) (Persons per Square Mile)</u>	<u>Employed (3)</u>	<u>Unemployed (3)</u>
2021	226,762	\$10,678,676,104	\$47,092	580.2	92,400	6,300
2020	228,683	10,529,022,686	46,042	580.2	91,000	10,300
2019	230,010	9,948,162,510	43,251	580.2	97,200	5,900
2018	229,642	9,932,246,142	43,251	580.2	97,890	7,264
2017	229,796	9,248,160,688	40,245	580.2	99,064	6,671
2016	229,674	9,577,635,474	41,701	580.2	100,000	6,800
2015	231,900	9,589,065,000	41,350	580.2	101,400	8,000
2014	233,823	9,600,304,734	41,058	580.2	101,000	7,000
2013	235,145	9,667,281,240	41,112	580.2	102,900	8,400
2012	237,270	9,626,043,900	40,570	580.2	102,900	8,200

Source:

- (1) 2012 - 2021 Population estimated by US Census Bureau
- (2) Computation of per capita personal income multiplied by population
- (3) Ohio Job and Family Services, Office of Workforce Development
- (4) Mahoning County Auditor

Unemployment Rate (3)			New Construction (4)		
County	Ohio	United States	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
4.3%	5.1%	4.0%	\$18,734,830	\$23,303,740	\$42,038,570
6.2	8.1	6.2	17,472,230	9,119,420	26,591,650
5.7	4.1	3.9	13,048,120	16,800,800	29,848,920
7.2	5.4	4.4	15,863,610	20,938,160	36,801,770
5.9	4.7	4.1	14,003,350	18,073,820	32,077,170
6.3	4.9	4.9	12,127,790	44,291,590	56,419,380
7.3	4.6	5.0	13,262,230	9,926,210	23,188,440
6.5	7.4	7.4	10,959,360	21,358,140	32,317,500
7.6	7.2	7.8	10,319,990	20,427,500	30,747,490
7.3	6.7	7.8	9,995,720	23,561,260	33,556,980

**Mahoning County, Ohio**  
*Principal Employers*  
*Current Year and Nine Years Ago*

2021		
Employer	Employees	Percentage of Total County Employment
Mercy Health	4,400 (1)	4.76%
Mahoning County	1,600	1.73
Youngstown State University	1,200	1.30
Infocision Management	1,050	1.14
Youngstown City School District	1,000	1.08
Southwoods Health	1,000	1.08
Windsor House	1,500 (1)	1.62
Austintown Local School District	865	0.94
Akron Children's Hospital	800	0.87
Briarfield Manor Health Care Center	670	0.72
City of Youngstown	600	0.65
<b>Total</b>	<b>14,685</b>	<b>15.89%</b>
<b>Total Employment within the County</b>	<b>92,400</b>	

2012		
Employer	Employees	Percentage of Total County Employment
Humility of Mary Health Partners	3,400	3.30%
Youngstown State University	2,125	2.07
Mahoning County	1,482	1.44
Diocese of Youngstown	1,200	1.17
Infocision Management	1,075	1.04
Windsor House	1,050	1.02
Youngstown City School District	1,050	1.02
AT&T Call Center	1,010	0.98
Austintown Local School District	585	0.57
Boardman Local School District	420	0.41
<b>Total</b>	<b>13,397</b>	<b>13.02%</b>
<b>Total Employment within the County</b>	<b>102,900</b>	

(1) These companies are located in multiple counties. The number shown represents the estimated total for Mahoning County only.

Source: Mahoning County Auditor

**Mahoning County, Ohio**  
*Capital Assets Statistics by Function/Program*  
*Last Ten Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Governmental Activities</b>										
General Government										
Legislative and Executive										
County Vehicles										
Auditor	1	1	1	1	1	1	1	1	2	1
Facilities	5	5	6	6	6	5	5	6	6	6
GIS	0	0	0	0	0	0	0	0	1	1
Prosecutor	6	6	8	8	7	5	1	2	5	5
Real Estate Assessment	1	1	1	1	1	1	1	1	3	2
Judicial										
County Vehicles										
Juvenile Justice	16	16	17	16	16	16	16	16	18	19
Public Safety										
County Vehicles										
Building Inspections	8	7	6	6	5	4	4	5	5	5
Coroner	4	4	6	5	5	4	4	4	3	4
Haz Mat/EMA Operations	10	10	10	8	8	8	6	13	10	22
Sheriff	79	75	75	69	77	76	54	57	66	69
Public Works										
County Vehicles										
Engineer	65	64	65	63	63	64	68	69	63	101
Sanitary Engineer	46	46	46	50	48	44	48	44	45	59
Recycling	5	5	7	5	6	5	7	7	5	5
Health Services										
County Vehicles										
MCBDD	23	54	54	55	61	62	56	55	69	65
Dog Kennel	5	5	5	5	5	4	5	6	4	4
Mental Health & Recovery	0	0	0	0	0	1	1	1	1	1
Human Services										
County Vehicles										
Childrens Services	3	3	4	4	4	4	3	3	2	3
Public Assistance	1	1	1	1	1	1	1	1	0	1

Source: Loss Prevention Department

**Mahoning County, Ohio**  
*County Employees by Function/Program*  
*Last Ten Years*

Function/Program	2021	2020	2019	2018	2017	2016
<b>Governmental Activities</b>						
General Government						
Legislative and Executive						
Administrative	9	6	6	6	6	7
Auditor	11	13	11	10	11	10
Board of Elections	16	19	19	16	16	26
Commissioners	9	10	9	9	9	9
Data Processing	12	12	12	11	9	9
Facilities Management	27	26	25	27	29	28
Microfilm	3	4	4	4	4	4
Office of Management and Budget	3	2	2	2	2	2
Personnel	4	3	3	3	4	2
Planning Commission	2	3	3	3	3	3
Real Estate	12	14	14	14	14	13
Recorder	7	6	6	6	6	6
Treasurer	10	13	13	12	10	13
Workers Compensation	2	1	1	1	1	1
Judicial						
Child Support Administration	49	52	53	56	54	56
Clerk of Courts	42	42	42	42	42	45
Common Pleas	37	33	42	37	38	36
County Courts	36	35	39	37	37	32
Domestic Relations	16	15	14	14	12	12
Juvenile Court	88	90	103	106	113	116
Law Library	1	2	2	1	1	2
Municipal Courts	16	17	17	16	22	14
Probate	16	12	14	14	13	13
Prosecutor	60	59	61	57	57	56
Public Safety						
Board of Health	65	64	64	64	64	64
Building Regulations	10	10	9	8	9	9
Coroner	8	7	8	8	7	5
Emergency 911 Dispatch	0	0	0	0	0	1
Lead Based	7	7	7	7	7	7
Sheriff	222	226	222	225	223	226
Public Works						
Road and Bridge Engineering	71	70	70	66	66	73
Soil and Water Conservation	6	6	6	5	5	5
Solid Waste and Recycling	10	8	9	9	9	9
Health						
Child Health Services	113	120	118	108	102	98
Dog and Kennel	12	9	10	10	8	8
Drug and Alcohol Board	0	0	0	0	0	0
Mental Health and Recovery Board	11	9	9	9	10	10
Mental Retardation and Developmental Disabilities	154	188	186	199	249	275
Human Services						
Public Assistance	142	153	159	164	158	163
Veteran Services	15	14	14	15	13	14
<b>Business-Type Activities</b>						
Sewer and Water Engineering	96	90	92	90	91	91
<b>Total</b>	<u>1,425</u>	<u>1,470</u>	<u>1,498</u>	<u>1,491</u>	<u>1,534</u>	<u>1,573</u>

Source: Mahoning County Auditor

Method: Using 1.0 for each full time employee and 0.5 for part-time employees at December 31.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
4	2	1	1
10	9	10	10
22	14	16	14
9	11	13	12
9	9	9	8
27	28	30	31
3	3	4	4
2	1	1	1
2	1	1	1
2	2	2	3
12	12	14	14
5	7	7	6
10	10	12	12
1	1	1	1
56	55	59	60
43	42	45	45
34	37	39	38
33	36	36	36
11	12	12	12
118	107	111	106
3	3	3	3
14	26	26	24
13	11	15	15
52	50	52	47
57	57	57	55
8	7	8	7
6	8	7	8
13	16	17	16
7	6	6	7
224	220	221	212
73	76	77	70
4	4	4	4
9	10	10	10
113	108	107	106
8	7	6	6
0	4	5	3
10	7	7	6
286	273	281	256
164	155	160	152
13	12	13	11
<u>92</u>	<u>89</u>	<u>88</u>	<u>78</u>
<u>1,582</u>	<u>1,548</u>	<u>1,593</u>	<u>1,511</u>

**Mahoning County, Ohio**  
*Operating Indicators by Function/Program*  
*Last Ten Years*

Function/Program	2021	2020	2019	2018
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Board of Elections				
Registered Voters	163,339	165,260	159,877	169,619
Voter Turnout in November	40,620	119,968	42,576	92,812
Percentage of Voter Turnout	24.87%	72.59%	26.63%	54.72%
Recorder				
Deeds Issued	8,276	8,340	8,532	9,568
Mortgages Issued	9,041	7,721	6,340	7,096
Judicial				
Municipal Courts Cases				
Boardman Court				
Traffic	2,825	2,299	4,019	4,819
Criminal	1,661	1,590	1,878	2,083
Civil	1,179	1,022	1,503	1,397
Sebring Court				
Traffic	1,853	1,777	2,633	2,160
Criminal	409	422	403	421
Civil	321	269	379	328
Austintown Court				
Traffic	5,650	5,094	7,882	7,341
Criminal	834	769	1,032	1,040
Civil	1,020	965	1,383	1,272
Canfield Court				
Traffic	3,615	2,189	3,108	3,175
Criminal	397	307	328	407
Civil	261	271	436	400
Common Pleas Courts Cases				
Civil	2,309	2,118	2,617	3,036
Criminal	839	798	1,105	1,209
Divorce	561	536	613	663
Domestic	835	692	840	835
Health Services				
Dog and Kennel				
Dogs Licensed	25,228	26,028	25,268	26,160
Number of Penalties Assessed	324	2,028	2,257	1,963
Kennels	264	226	303	379
Number of Kennel Penalties Assessed	0	0	0	26
<b>Business-Type Activities</b>				
Mahoning County Sewer				
Number of Customers on:				
Metered Rate	45,973	45,970	45,900	43,100
Non-Metered Rate	1,100	1,100	1,100	1,100
Mahoning County Water				
Number of Customers	1,500	1,500	1,500	1,500

Source: Mahoning County Auditor



2017	2016	2015	2014	2013	2012
166,829	166,110	159,060	167,314	166,020	170,079
54,805	117,636	70,322	69,444	48,924	119,171
32.85%	70.82%	44.21%	41.51%	29.47%	70.07%
8,516	8,191	7,395	6,616	7,077	6,542
6,416	6,588	5,555	6,278	7,724	7,719
5,198	5,200	5,189	4,837	4,732	4,894
2,171	1,994	1,934	1,819	1,816	1,752
1,386	1,168	1,040	1,241	1,119	1,218
1,986	2,230	2,244	2,347	1,973	2,004
437	368	361	414	555	560
286	218	202	193	221	290
8,799	9,800	9,808	8,964	8,545	8,834
1,232	1,143	1,142	1,248	1,338	1,359
1,391	1,130	1,111	1,131	1,049	1,503
3,237	3,225	3,892	3,219	4,801	5,781
429	445	400	461	491	489
311	293	285	308	329	485
3,414	3,474	1,297	1,332	1,340	1,326
1,389	1,464	3,320	3,337	3,656	3,899
607	640	588	640	652	676
733	794	735	794	815	776
26,849	26,819	27,433	27,987	29,087	30,794
860	2,685	2,208	2,064	2,146	2,486
383	395	405	434	276	241
15	5	0	10	22	20
45,090	41,000	41,100	40,950	42,450	40,612
2,110	1,000	1,000	1,000	1,011	1,100
1,473	1,500	1,500	1,500	1,430	1,376

**Mahoning County, Ohio**

*Miscellaneous Statistics*

*December 31, 2021*

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***Date of Incorporation*** March 1, 1846

***County Seat*** Youngstown, Ohio

***Major Attractions***

Hollywood Gaming at Mahoning Valley Race Course  
The Covelli Centre  
The Youngstown Foundation Amphitheatre  
OH WOW Children's Center for Science and Technology  
DeYor Performing Arts Center  
Youngstown Symphony Orchestra  
Youngstown Historical Center of Industry and Labor  
The Butler Institute of American Art  
The Youngstown Playhouse  
Arms Family Museum of Local History  
Oakland Center for the Arts  
The Youngstown Flea  
War Vet Museum of Canfield  
Tyler History Center  
Stambaugh Auditorium  
Ballet Western Reserve  
Mill Creek Metropolitan Park  
Youngstown Phantoms Hockey - United States Hockey League  
Lake Milton State Park  
9/11 Memorial Park (Austintown)

***Higher Education***

Youngstown State University  
Eastern Gateway Community College

***Hospitals***

Mercy Health Partners - Located in Youngstown and Boardman  
Select Specialty Hospital located in Youngstown and Boardman  
Akron Children's Hospital - Satellite location in Boardman  
Surgical Hospital at Southwoods located in Boardman

***Communications***

**Daily Newspapers:**

The Vindicator (Tribune Chronical)  
The Morning Journal  
The Salem News  
The Review  
The Daily Legal News

**Radio Stations:**

**iHeartMedia** - WNCD, WAKZ,  
WMXY, WBBG, WKBN  
**Cumulus Broadcasting, Inc.** - WLLF,  
WHOT, WYFM, WWIZ, WQXK  
**Public Radio** - WYSU  
**Religious** - WILB, WYLR, WYTN  
**Local Radio** - WGFT, WKTL

**7 Weekly Newspapers:**

Boardman News  
Hometown Journal (Struthers)  
Buckeye Review  
Farm and Dairy  
Senior News  
The Town Crier  
The Sebring News

**Network Television Stations:**

WFMJ/WBCB (NBC-CW Affiliate)  
WKBN/WYFX (CBS/FOX Affiliate)  
WWTY/ABC/MYTV Affiliate

**Public Television Station:**

PBS 45/49

Sources: Mahoning County Auditors Office  
Youngstown Warren Regional Chamber

# OHIO AUDITOR OF STATE KEITH FABER



## MAHONING COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/18/2022

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)